

DAVID J. MEYER
SENIOR VICE PRESIDENT AND GENERAL COUNSEL
AVISTA CORPORATION
P.O. BOX 3727
1411 EAST MISSION AVENUE
SPOKANE, WASHINGTON 99220-3727
TELEPHONE: (509) 495-4316
FACSIMILE: (509) 495-4361

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-E-04-1
OF AVISTA CORPORATION FOR THE)	
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 16
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	TARA L. KNOX
_____)	

FOR AVISTA CORPORATION

(ELECTRIC)

CASE NO. AVU-E-04-01

**EXHIBIT NO. 16
TABLE OF CONTENTS**

<u>SCHEDULE NO</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
SCHEDULE 1	COST OF SERVICE PROCESS DESCRIPTION	
	Description	1 – 6
	Methodology Matrix	7 – 9
SCHEDULE 2	ELECTRIC BASE CASE COST OF SERVICE STUDY	
PART 1	SUMMARIES	
	Basic Summary	1
	Revenue to Cost by Function	2
	Revenue to Cost by Classification	3
PART 2	COST OF SERVICE MODEL	
	Calculation Model	4 – 30
	Allocation Factors	31 – 33
	Classification Tables	34 – 35
PART 3	PRO FORMA RESULTS SEGREGATION	
	Operating Expenses	36 – 50
	Rate Base	51 – 59
SCHEDULE 3	ALTERNATE SCENARIO SUMMARIES	
	Comparison to Base Case	1
	Basic Summary	2
	Revenue to Cost by Function	3
	Revenue to Cost by Classification	4

ELECTRIC COST OF SERVICE

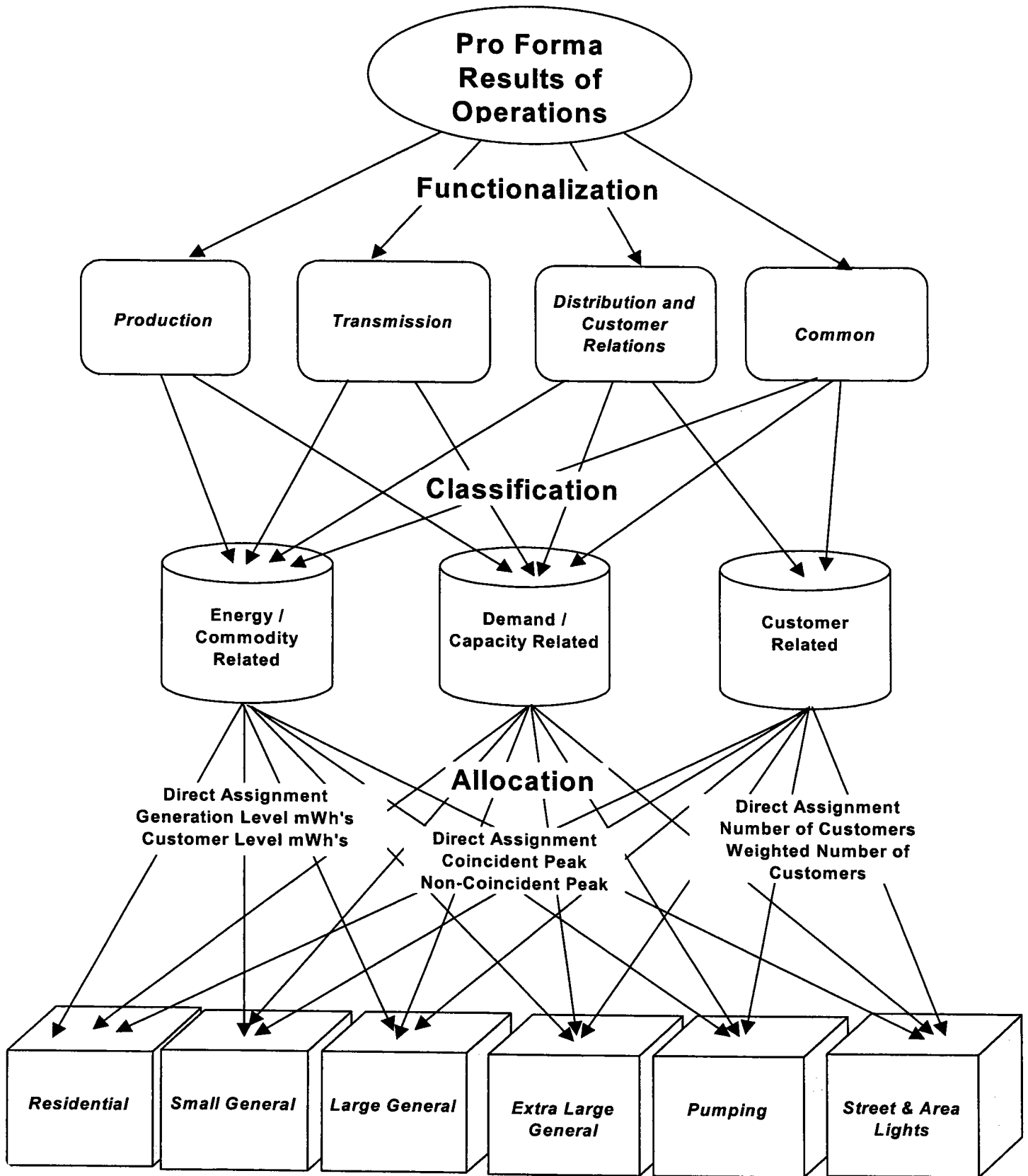
A cost of service study is an engineering-economic study, which apportions the revenue, expenses, and rate base associated with providing electric service to designated groups of customers. It indicates whether the revenue provided by the customers recovers the cost to serve those customers. The study results are used as a guide in determining the appropriate rate spread among the groups of customers.

There are three basic steps involved in a cost of service study: functionalization, classification, and allocation. See flow chart.

First, the expenses and rate base associated with the electric system under study are assigned to functional categories. The uniform system of accounts provides the basic segregation into production, transmission, and distribution. Traditionally customer accounting, customer information, and sales expenses are included in the distribution function and administrative and general expenses and general plant rate base are allocated to all functions. In this study I have created a separate functional category for common costs. Administrative and general costs that cannot be directly assigned to the other functions have been placed in this category.

Second, the expenses and rate base items that cannot be directly assigned to customer groups are classified into three primary cost components: energy, demand or customer related. Energy related costs are allocated based on each rate schedule's share of commodity consumption. Demand (capacity) related costs are allocated to rate schedules on the basis of each schedule's contribution to peak demand. Customer related items are allocated to rate schedules based on the number of customers within each schedule. The number of customers may be weighted by appropriate factors such as relative cost of metering equipment. In addition to these three cost components, any revenue related expense is allocated based on the proportion of revenues by rate schedule.

ELECTRIC COST OF SERVICE STUDY FLOWCHART



Pro Forma Results of Operations by Customer Group

The final step is allocation of the costs to the various rate schedules utilizing the allocation factors selected for each specific cost item. These factors are derived from usage and customer information associated with the test period results of operations.

BASE CASE COST OF SERVICE STUDY

Production and Transmission Classification (Peak Credit)

This study utilizes a Peak Credit methodology to classify production and transmission costs into demand and energy classifications. The Peak Credit method acknowledges that baseload production facilities provide energy throughout the year as well as capacity during system peaks and likewise the transmission system is built not only for peak use, but also for everyday delivery of energy. The demand/energy ratio is determined by the relationship of the current replacement cost per kW generating capacity of the Company's peaking units to the current replacement cost per kW generating capacity of the Company's thermal or hydro plant. The 2002 peak credit ratio for thermal plant is 35.57% to demand and 64.43% to energy. The 2002 peak credit ratio for hydro plant is 30.96% to demand and 69.04% to energy. The new plants included in pro forma results have been incorporated in the 2002 calculations. Coyote Springs II has been included with the thermal plant costs. Boulder Park and Kettle Falls CT have been included with the peaking units.

Transmission costs are classified by fifty-fifty weighting of the thermal and hydro peak credit ratios resulting in the transmission peak credit ratio of 33.26% to demand and 66.74% to energy. Fuel and load dispatching expenses are classified entirely to energy. Peaking plant related costs are classified entirely to demand. Purchased Power and Other Power Supply expenses are classified to demand and energy by the relative amounts of assigned and allocated Production Plant in Service.

Production and Transmission Allocation

Production and transmission demand related costs are allocated to the customer classes by class contribution to the average of the twelve monthly system coincident peak loads. Although the Company is usually technically a winter peaking utility, it experiences high summer peaks and careful management of capacity requirements is required throughout the year. The use of the average of twelve monthly peaks recognizes that customer capacity needs are not limited to the heating season.

Energy related costs are allocated to class by pro forma annual kilowatthour sales adjusted for losses to reflect generation level consumption.

Distribution Facilities Classification (Basic Customer)

The Basic Customer method considers only services and meters and directly assigned Street Lighting apparatus (FERC Accounts 369, 370, and 373 respectively) to be customer related distribution plant. All other distribution plant is then considered demand related. This division delineates plant which benefits an individual customer from plant which is part of the system. The basic customer method provides a reasonable, clearly definable division between plant that provides service only to individual customers from plant that is part of the interconnected distribution network.

Customer Relations Distribution Cost Classification

Customer service, customer information and sales expenses are the core of the customer relations functional unit which is included with the distribution cost category. For the most part they are classified as customer related. Exceptions are sales expenses which are classified as energy related and uncollectible accounts expense which is considered separately as a revenue conversion item. Demand Side Management expenses recorded in Account 908 are also considered separately from the other customer information costs.

The demand side management investment and amortization are classified implicitly to demand and energy by the sum of production plant in service, then allocated to rate schedules by coincident peak demand and energy consumption respectively.

Distribution Cost Allocation

Distribution demand related costs which cannot be directly assigned are allocated to customer class by the average of the twelve monthly non-coincident peaks for each class. Distribution facilities that serve only secondary voltage customers are allocated by the non-coincident peak excluding primary voltage customers. This includes line transformers, services, and secondary voltage overhead or underground conductors and devices. The Potlatch Lewiston plant has been excluded from demand allocations of primary voltage overhead or underground conductors and devices. This customer receives primary voltage power at the 115 kV substation dedicated to them.

Most customer costs are allocated by average number of customers. Weighted customer allocators have been developed using typical current cost of meters, estimated meter reading time, and direct assignment of billing costs for hand-billed customers. Street and area light customers are excluded from metering and meter reading expenses as their service is not metered.

Administrative and General Costs

Administrative and general costs which are directly associated with production, transmission, distribution, or customer relations functions are directly assigned to those functions and allocated to customer class by the relevant plant or number of customers. The remainder of administrative and general costs are considered common costs, and have been left in their own functional category. These common costs are classified by the implicit relationship of energy, demand and customer within the four-factor allocator applied to them. The four-factor allocator consists of a 25% weighting of each of the following: all operating & maintenance expenses

excluding administrative and general expenses; operating and maintenance labor expenses excluding administrative and general labor expenses; net production, transmission, and distribution plant; and number of customers. The use of this four-factor allocator is the only deviation from the methodology accepted by the Idaho Public Utilities Commission for Avista in Case No. WWP-E-98-11.

Revenue Conversion Items

In this study uncollectible accounts and commission fees have been classified as revenue related and are allocated by pro forma revenue. These items vary with revenue and are included in the calculation of the revenue conversion factor. Income tax expense items are allocated to schedules by net income before income tax.

The following matrix outlines the methodology applied in the Company Base Case cost of service study.

Account	Functional Category	Classification	Allocation
Production Plant			
Thermal Production	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Hydro Production	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production (Coyote Springs)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production	P = Production	Demand	D01 Coincident Peak Demand
Transmission Plant			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution Plant			
360 Land	D = Distribution	Demand	D02 Non-coincident Peak Demand
361 Structures	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
362 Station Equipment	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
364 Poles Towers & Fixtures	D = Distribution	Demand	D06/D07/D08 Non-coincident Peak Demand Primary / Secondary / Direct Assign Lights
365 Overhead Conductors & Devices	D = Distribution	Demand	D06/D08 Non-coincident Peak Demand Primary / Secondary
366 Underground Conduit	D = Distribution	Demand	D06/D08 Non-coincident Peak Demand Primary / Secondary
367 Underground Conductors & Devices	D = Distribution	Demand	D06/D08 Non-coincident Peak Demand Primary / Secondary
368 Line Transformers	D = Distribution	Demand	D06 Non-coincident Peak Demand Secondary
369 Services	D = Distribution	Customer	C02 Secondary Customers unweighted Excl Lighting
370 Meters	D = Distribution	Customer	C04 Customers weighted by Current Typical Meter Cost
373 Street and Area Lighting Systems	D = Distribution	Customer	C05 Direct Assignment to Street and Area Lights
General Plant			
All General	O=Other	Demand/Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Intangible Plant			
301 Organization	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
302 Franchises & Consents	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Grant Co Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Software	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Reserve for Depreciation/Amortization			
Intangible	P/T/O	Follows Related Plant	S01/S02/S23 Sum of Production Plant / Sum of Transmission Plant / Corp Cost Allocator
Production	P = Production	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Follows Related Plant	D02/D03/D04/D05/D06/D07/D08/C02/C04/C05 - See Related Plant
General	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Other Rate Base			
252 Customer Advances for Construction	D = Distribution	Customer	S13 Sum of Account 369 Services Plant
282/190 Accumulated Deferred Income Tax	P/T/D/O by Plant Balances	Follows Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
Gain on Sale of General Office Building	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Demand Side Management Investment	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
Small Generation Capital Costs	P = Production	Demand	D01 Coincident Peak Demand
Production O&M			
Thermal	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Thermal Fuel (501)	P = Production	Energy	E02 Annual Generation Level Consumption
Hydro	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption

Account	Functional Category	Classification	Allocation
Production O&M (continued)			
Water for Power (536)	P = Production	Energy	E02 Annual Generation Level Consumption
Other (Coyote Springs)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Fuel (547)	P = Production	Energy	E02 Annual Generation Level Consumption
Other	P = Production	Demand	D01 Coincident Peak Demand
Purchased Power and Other Expenses (555 and 557)	P = Production	Demand/Energy from Production Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
System Control & Misc (556)	P = Production	Energy	E02 Annual Generation Level Consumption
Transmission O&M			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution O&M			
580 OP Super & Engineering	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
581 Load Dispatching	D = Distribution	Demand	D02 Non-coincident Peak Demand
582 Station Expenses	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
583 Overhead Lines	D = Distribution	Demand	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
584 Underground Lines	D = Distribution	Demand	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
585 Street Lights	D = Distribution	Customer	S15 Sum of Account 373 Street Light and Signal Systems
586 Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
587 Customer Installations	D = Distribution	Customer	S13 Sum of Account 369 Services
588 Misc Operating Expense	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
589 Rents	D = Distribution	Demand	D02 Non-coincident Peak Demand
590 MT Super & Engineering	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
591 MT of Structures	D = Distribution	Demand	S08 Sum of Account 361 Structures & Improvements
592 MT of Station Equipment	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
593 MT of Overhead Lines	D = Distribution	Demand	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
594 MT of Underground Lines	D = Distribution	Demand	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
595 MT of Line Transformers	D = Distribution	Demand	S12 Sum of Account 368 Line Transformers
596 MT of Street Lights	D = Distribution	Customer	S15 Sum of Account 373 Street Light and Signal Systems
597 MT of Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
598 Misc Maintenance Expense	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
Customer Accounts Expenses			
901 Supervision	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
902 Meter Reading	C = Customer Relations	Customer	C03 Customers Weighted by Estimated Meter Reading Time
903 Customer Records & Collections	C = Customer Relations	Customer	C01/C06 All Customers unweighted / Direct Assign Handbilled Cust
904 Uncollectible Accounts	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
905 Misc Cust Accounts	C = Customer Relations	Customer	C01 All Customers unweighted
Customer Service & Info Expenses			
907 Supervision	C = Customer Relations	Customer	C01 All Customers unweighted
908 Customer Assistance	C = Customer Relations	Customer	C01 All Customers unweighted
908 DSM Amortization Expenses	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
909 Advertising	C = Customer Relations	Customer	C01 All Customers unweighted
910 Misc Cust Service & Info	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Expenses			
911 - 916	C = Customer Relations	Energy	E02 Annual Generation Level Consumption

Account	Functional Category	Classification	Allocation
Admin & General Expenses			
920 - 927 & 930 - 935 Assigned to Production	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
920 - 927 & 930 - 935 Assigned to Transmission	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
920 - 927 & 930 - 935 Assigned to Distribution	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
920 - 927 & 930 - 935 Assigned to Customer Relations	C = Customer Relations	Customer	C01 All Customers unweighted
920 - 935 Assigned to Other	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
928 FERC Commission Fees	P = Production	Energy	E02 Annual Generation Level Consumption
928 IPUC Commission Fees	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
Depreciation & Amortization Expense			
Intangible	P/T/O	Demand/Energy/Customer as in related Plant	S01/S02/S23 Sum of Production Plant / Sum of Transmission Plant / Corp Cost Allocator
Production	P = Production	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Demand/Customer as in related Plant	D02/D03/D04/D05/D06/D07/D08/C02/C04/C05 - See Related Plant
General	O=Other	Energy/Customer as in related Plant	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Taxes			
Property Tax	P/T/D/O	Demand/Energy/Customer from Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
State kWh Generation Taxes	P = Production	Demand/Energy by Combo Peak Credits & Energy	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Misc Production Taxes	P = Production	Demand/Energy by Combo Peak Credits & Energy	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Misc Distribution Taxes	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Idaho State Income Tax	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Taxes
Federal Income Tax	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Taxes
Deferred FIT	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Taxes
Other Income Related Items			
N/A			
Operating Revenues			
Sales of Electricity- Retail	R = Revenue from Rates	Revenue	Input Pro Forma Revenue per Revenue Study
Sales for Resale (447)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Misc Service Revenue (451)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Sales of Water & Water Power (453)	P = Production	Demand	D01 Coincident Peak Demand
Rent from Production Property (454)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Rent from Distribution Property (454)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Other Electric Revenues - Wheeling (456)	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Salaries & Wages (unused allocators)			
Operation & Maintenance Expenses			
Production Total	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Transmission Total	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Distribution Total	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Customer Accounts Total	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
Customer Service Total	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Total	C = Customer Relations	Energy	E02 Annual Generation Level Consumption
Admin & General Total	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers

Sumcost
Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

AVISTA UTILITIES
Cost of Service Basic Summary
For The Twelve Months Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

01-21-00
5:37 PM

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	System	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
	Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Ex Lg Gen Svc	Sch 31-32	Area Lights				Sch 41-49
1 Plant In Service												
1 Production Plant	300,269,000	103,855,863	23,871,210	64,089,462	28,322,636	74,527,729	4,560,417	1,041,683				
2 Transmission Plant	109,001,000	37,345,154	8,575,673	23,320,080	10,300,710	27,407,393	1,663,998	387,992				
3 Distribution Plant	257,643,000	124,105,238	31,736,508	66,750,926	15,482,458	2,125,817	5,003,741	12,438,313				
4 Intangible Plant	11,353,000	4,873,903	1,077,703	2,138,486	872,522	2,138,084	169,304	82,997				
5 General Plant	36,524,000	18,741,004	4,044,316	5,983,844	2,191,653	4,636,235	531,172	395,777				
6 Total Plant In Service	714,790,000	288,921,161	69,305,411	162,282,798	57,169,979	110,835,257	11,928,631	14,346,762				
7 Accum Depreciation												
7 Production Plant	(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,804)	(22,746,584)	(1,390,227)	(318,554)				
8 Transmission Plant	(36,394,000)	(12,469,056)	(2,863,304)	(7,786,268)	(3,439,272)	(9,150,968)	(555,587)	(129,546)				
9 Distribution Plant	(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(3,668,780)	(546,491)	(1,458,607)	(5,386,364)				
10 Intangible Plant	(1,893,000)	(895,714)	(195,359)	(332,276)	(128,801)	(295,660)	(27,862)	(17,327)				
11 General Plant	(16,434,000)	(8,432,528)	(1,819,743)	(2,692,435)	(986,136)	(2,086,077)	(239,001)	(178,080)				
12 Total Accumulated Depreciation	(221,826,000)	(89,965,210)	(21,560,578)	(48,920,484)	(16,852,792)	(34,825,780)	(3,671,285)	(6,029,871)				
13 Net Plant	492,964,000	198,955,952	47,744,833	113,362,314	40,317,187	76,009,477	8,257,346	8,316,891				
14 Accumulated Deferred FIT	(61,593,000)	(24,879,555)	(5,975,827)	(14,020,908)	(4,927,615)	(9,509,603)	(1,029,678)	(1,249,815)				
15 Miscellaneous Rate Base	8,836,000	2,759,350	657,798	2,005,560	898,054	2,352,195	136,323	26,721				
16 Total Rate Base	440,207,000	176,835,747	42,426,805	101,346,966	36,287,625	68,852,070	7,363,992	7,093,797				
17 Revenue From Retail Rates	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000				
18 Other Operating Revenues	21,677,000	7,581,432	1,750,744	4,658,197	2,022,208	5,226,957	332,207	105,256				
19 Total Revenues	167,925,000	60,229,432	17,962,744	39,462,197	12,497,208	32,922,957	2,881,207	1,969,256				
20 Operating Expenses												
20 Production Expenses	79,522,000	27,179,034	6,239,677	17,023,454	7,518,503	20,060,876	1,215,561	284,895				
21 Transmission Expenses	5,485,000	1,879,232	431,533	1,173,481	518,338	1,379,158	83,733	19,524				
22 Distribution Expenses	6,495,000	2,827,125	875,891	1,724,952	477,108	67,378	146,280	376,266				
23 Customer Accounting Expenses	4,296,000	3,174,073	712,481	196,952	55,870	96,200	51,053	9,370				
24 Customer Information Expenses	1,480,000	589,887	129,334	283,641	124,152	326,637	21,592	4,756				
25 Sales Expenses	421,000	134,538	30,672	91,568	40,311	115,486	6,659	1,767				
26 Admin & General Expenses	17,888,000	8,836,014	1,941,128	3,118,583	1,126,716	2,378,876	266,972	219,712				
27 Total O&M Expenses	115,587,000	44,619,903	10,360,717	23,612,630	9,860,998	24,424,611	1,791,851	916,290				
28 Taxes Other Than Income Taxes	7,438,000	3,036,590	741,712	1,751,917	581,210	1,013,140	128,382	185,048				
29 Other Income Related Items	0	0	0	0	0	0	0	0				
30 Depreciation Expense												
30 Production Plant Depreciation	7,933,000	2,759,593	634,649	1,690,789	747,420	1,953,357	120,107	27,085				
31 Transmission Plant Depreciation	2,532,000	867,496	199,206	541,706	239,277	636,650	38,653	9,013				
32 Distribution Plant Depreciation	5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807				
33 General Plant Depreciation	3,892,000	1,997,043	430,963	637,639	233,543	494,038	56,602	42,174				
34 Amortization Expense	367,000	134,172	31,004	77,216	34,225	83,910	5,401	1,073				
35 Total Depreciation Expense	20,394,000	8,453,740	1,992,012	4,361,315	1,554,419	3,216,609	329,754	486,151				
36 Income Tax	3,794,000	637,731	753,707	1,507,372	77,499	660,861	97,725	59,105				
37 Total Operating Expenses	147,213,000	56,747,964	13,848,148	31,233,234	12,074,127	29,315,221	2,347,712	1,646,594				
38 Net Income	20,712,000	3,481,468	4,114,596	8,228,962	423,081	3,607,736	533,495	322,661				
39 Rate of Return	4.71%	1.97%	9.70%	8.12%	1.17%	5.24%	7.24%	4.55%				
40 Return Ratio	1.00	0.42	2.06	1.73	0.25	1.11	1.54	0.97				
41 Interest Expense	20,250,000	8,134,636	1,951,679	4,662,070	1,669,270	3,167,270	338,752	326,322				

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0			System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Functional Cost Components at Current Return by Schedule												
1 Production					85,030,709	26,937,592	7,561,501	19,825,853	7,287,948	21,729,421	1,385,361	303,033
2 Transmission					10,266,108	2,804,366	1,102,389	2,743,178	716,319	2,678,128	185,670	36,058
3 Distribution					31,815,588	13,380,998	5,282,818	8,946,702	1,368,641	830,327	689,197	1,316,905
4 Common					19,135,594	9,525,044	2,265,292	3,288,267	1,102,091	2,458,124	288,773	208,004
5 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as \$/kWh												
6 Production					\$0.02722	\$0.02725	\$0.03356	\$0.02941	\$0.02400	\$0.02497	\$0.02832	\$0.02334
7 Transmission					\$0.00329	\$0.00284	\$0.00489	\$0.00407	\$0.00236	\$0.00308	\$0.00380	\$0.00278
8 Distribution					\$0.01019	\$0.01354	\$0.02345	\$0.01327	\$0.00451	\$0.00095	\$0.01409	\$0.10143
9 Common					\$0.00613	\$0.00964	\$0.01005	\$0.00488	\$0.00363	\$0.00283	\$0.00590	\$0.01602
10 Total Current Melded Rates					\$0.04682	\$0.05327	\$0.07195	\$0.05162	\$0.03449	\$0.03183	\$0.05210	\$0.14357
Functional Cost Components at Uniform Current Return												
11 Production					84,995,933	29,059,280	6,671,554	18,193,826	8,035,535	21,432,482	1,299,010	304,247
12 Transmission					10,247,957	3,511,083	806,260	2,192,486	968,443	2,576,763	156,444	36,478
13 Distribution					31,770,229	15,967,035	4,083,325	7,148,181	1,845,285	807,070	591,260	1,328,073
14 Common					19,233,881	9,869,188	2,129,775	3,151,148	1,154,145	2,441,485	279,720	208,420
15 Total Uniform Current Cost					146,248,000	58,406,586	13,690,913	30,685,641	12,003,408	27,257,800	2,326,434	1,877,217
Expressed as \$/kWh												
16 Production					\$0.02721	\$0.02940	\$0.02961	\$0.02699	\$0.02646	\$0.02463	\$0.02655	\$0.02343
17 Transmission					\$0.00328	\$0.00355	\$0.00358	\$0.00325	\$0.00319	\$0.00296	\$0.00320	\$0.00281
18 Distribution					\$0.01017	\$0.01615	\$0.01812	\$0.01060	\$0.00608	\$0.00093	\$0.01209	\$0.10229
19 Common					\$0.00616	\$0.00999	\$0.00945	\$0.00467	\$0.00380	\$0.00281	\$0.00572	\$0.01605
20 Total Current Uniform Melded Rates					\$0.04682	\$0.05909	\$0.06076	\$0.04552	\$0.03952	\$0.03133	\$0.04755	\$0.14459
21 Revenue to Cost Ratio at Current Rates					1.00	0.90	1.18	1.13	0.87	1.02	1.10	0.99
Functional Cost Components at Proposed Return by Schedule												
22 Production					100,092,428	32,072,414	8,818,163	23,112,922	8,691,711	25,431,302	1,616,977	348,940
23 Transmission					15,335,428	4,514,825	1,520,560	3,852,382	1,189,765	3,941,882	264,065	51,950
24 Distribution					45,261,090	19,639,911	6,976,641	12,569,282	2,263,699	1,120,275	951,904	1,739,378
25 Common					20,781,054	10,357,851	2,456,637	3,564,414	1,199,825	2,665,542	313,053	223,732
26 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as \$/kWh												
27 Production					\$0.03204	\$0.03245	\$0.03913	\$0.03428	\$0.02862	\$0.02923	\$0.03305	\$0.02688
28 Transmission					\$0.00491	\$0.00457	\$0.00675	\$0.00571	\$0.00392	\$0.00453	\$0.00540	\$0.00400
29 Distribution					\$0.01449	\$0.01987	\$0.03096	\$0.01864	\$0.00745	\$0.00129	\$0.01946	\$0.13397
30 Common					\$0.00665	\$0.01048	\$0.01090	\$0.00529	\$0.00395	\$0.00306	\$0.00640	\$0.01723
31 Total Proposed Melded Rates					\$0.05810	\$0.06737	\$0.08775	\$0.06393	\$0.04394	\$0.03811	\$0.06431	\$0.18208
Functional Cost Components at Uniform Requested Return												
32 Production					100,054,399	34,272,228	7,869,851	21,407,199	9,455,664	25,165,491	1,527,605	356,360
33 Transmission					15,316,308	5,247,566	1,205,013	3,276,828	1,447,407	3,851,158	233,817	54,519
34 Distribution					45,217,673	22,321,176	5,698,494	10,689,565	2,750,777	1,099,459	850,541	1,807,662
35 Common					20,881,619	10,714,667	2,312,230	3,421,102	1,253,019	2,650,643	303,683	226,275
36 Total Uniform Cost					181,470,000	72,555,636	17,085,588	38,794,695	14,906,867	32,786,751	2,915,646	2,444,816
Expressed as \$/kWh												
37 Production					\$0.03203	\$0.03468	\$0.03493	\$0.03175	\$0.03113	\$0.02892	\$0.03123	\$0.02745
38 Transmission					\$0.00490	\$0.00531	\$0.00535	\$0.00486	\$0.00477	\$0.00443	\$0.00478	\$0.00420
39 Distribution					\$0.01448	\$0.02258	\$0.02529	\$0.01586	\$0.00906	\$0.00126	\$0.01739	\$0.13923
40 Common					\$0.00669	\$0.01084	\$0.01026	\$0.00507	\$0.00413	\$0.00305	\$0.00621	\$0.01743
41 Total Uniform Melded Rates					\$0.05810	\$0.07341	\$0.07583	\$0.05754	\$0.04908	\$0.03766	\$0.05960	\$0.18831
42 Revenue to Cost Ratio at Proposed Rates					1.00	0.92	1.16	1.11	0.90	1.01	1.08	0.97

Sumcost
 Scenario: Company Base Case
 Last Idaho Method modified
 Common Costs by 4-Factor

AVISTA UTILITIES
 Revenue to Cost By Classification Summary
 For The Twelve Months Ended December 31, 2002

Idaho Jurisdiction
 Electric Utility

01-21-00
 5:37 PM

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0			System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule												
1 Energy					72,461,715	21,329,808	6,005,850	17,233,035	6,234,867	20,130,814	1,225,176	302,164
2 Demand					58,771,862	20,908,874	7,441,052	16,953,258	4,198,434	7,549,781	1,103,945	616,518
3 Customer					15,014,423	10,409,318	2,765,098	617,707	41,698	15,405	219,879	945,318
4 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as Unit Cost												
5 Energy		\$/kWh			\$0.02320	\$0.02158	\$0.02665	\$0.02556	\$0.02053	\$0.02314	\$0.02504	\$0.02327
6 Demand		\$/kW/mo			\$8.02	\$7.94	\$10.86	\$9.41	\$7.02	\$5.21	\$9.30	\$15.71
7 Customer		\$/Cust/mo			\$11.75	\$9.91	\$14.36	\$28.78	\$248.20	\$1,283.72	\$17.58	\$634.87
Cost Classifications at Uniform Current Return												
8 Energy					72,300,675	23,104,938	5,267,397	15,725,404	6,922,793	19,833,015	1,143,629	303,498
9 Demand					58,593,640	24,230,928	5,928,308	14,390,017	5,037,271	7,409,441	975,161	622,513
10 Customer					15,353,685	11,070,720	2,495,208	570,219	43,343	15,344	207,645	951,206
11 Total Uniform Current Cost					146,248,000	58,406,586	13,690,913	30,685,641	12,003,408	27,257,800	2,326,434	1,877,217
Expressed as Unit Cost												
12 Energy		\$/kWh			\$0.02315	\$0.02338	\$0.02338	\$0.02333	\$0.02279	\$0.02279	\$0.02338	\$0.02338
13 Demand		\$/kW/mo			\$8.00	\$9.20	\$8.66	\$7.99	\$8.42	\$5.11	\$8.22	\$15.86
14 Customer		\$/Cust/mo			\$12.01	\$10.54	\$12.95	\$26.56	\$258.00	\$1,278.66	\$16.60	\$638.82
15 Revenue to Cost Ratio at Current Rates					1.00	0.90	1.18	1.13	0.87	1.02	1.10	0.99
Cost Classifications at Proposed Return by Schedule												
16 Energy					86,110,679	25,625,923	7,048,596	20,269,570	7,526,611	23,843,437	1,443,911	352,631
17 Demand					78,008,115	28,949,091	9,577,212	22,116,077	5,773,602	9,299,403	1,449,395	843,335
18 Customer					17,351,206	12,009,986	3,146,192	713,353	44,787	16,161	252,694	1,168,033
19 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as Unit Cost												
20 Energy		\$/kWh			\$0.02757	\$0.02593	\$0.03128	\$0.03007	\$0.02478	\$0.02740	\$0.02951	\$0.02716
21 Demand		\$/kW/mo			\$10.65	\$11.00	\$13.98	\$12.28	\$9.65	\$6.42	\$12.21	\$21.49
22 Customer		\$/Cust/mo			\$13.57	\$11.44	\$16.33	\$33.23	\$266.59	\$1,346.74	\$20.20	\$784.44
Cost Classifications at Uniform Requested Return												
23 Energy					85,948,754	27,466,419	6,261,714	18,693,863	8,229,598	23,576,861	1,359,510	360,789
24 Demand					77,796,544	32,393,475	7,965,271	19,437,112	6,630,802	9,173,783	1,316,105	879,995
25 Customer					17,724,702	12,695,742	2,858,602	663,720	46,468	16,107	240,031	1,204,032
26 Total Uniform Cost					181,470,000	72,555,636	17,085,588	38,794,695	14,906,867	32,766,751	2,915,646	2,444,816
Expressed as Unit Cost												
27 Energy		\$/kWh			\$0.02752	\$0.02779	\$0.02779	\$0.02773	\$0.02710	\$0.02710	\$0.02779	\$0.02779
28 Demand		\$/kW/mo			\$10.62	\$12.31	\$11.63	\$10.79	\$11.08	\$6.33	\$11.09	\$22.42
29 Customer		\$/Cust/mo			\$13.87	\$12.09	\$14.84	\$30.92	\$276.60	\$1,342.21	\$19.19	\$808.62
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.92	1.16	1.11	0.90	1.01	1.08	0.97

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility

Functionalization and Classification

Idaho Jurisdiction

Assign	Scenario: Company Base Case	Account Description	Notes	(n) Functional Allocation	(o) Class Allocator	(p) Proforma Totals	(f) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pollatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
																			(m) Common Costs by 4-Factor
1	Scenario: Company Base Case																		
2	Last Idaho Method modified																		
3	Common Costs by 4-Factor																		
4																			
5																			
6																			
7																			
8																			
119	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	543-MT	Hydro Reservoirs, Dams & Waterways		P03		279,000													
122	P	Coincident Peak		30.96			66,378	33,589	7,805	17,864	7,946	17,755	1,223	197	0	0	0	0	0
123	P	Generation Level Consumption		69.04			192,622	61,556	14,033	41,895	18,444	52,839	3,047	809	0	0	0	0	0
124	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	544-MT	Hydro Electric Plant		P03		696,000													
127	P	Coincident Peak		30.96			215,482	88,791	19,470	44,563	19,823	44,292	3,051	491	0	0	0	0	0
128	P	Generation Level Consumption		69.04			480,518	153,558	35,008	104,513	46,010	131,812	7,601	2,017	0	0	0	0	0
129	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	545-MT	Hydro Miscellaneous Plant		P03		8,000													
132	P	Coincident Peak		30.96			2,477	963	224	512	228	509	35	6	0	0	0	0	0
133	P	Generation Level Consumption		69.04			5,523	1,765	402	1,201	529	1,515	87	23	0	0	0	0	0
134	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Total	Hydraulic Maintenance				1,136,000	1,136,000	387,398	86,918	243,319	107,451	287,434	17,385	4,094	0	0	0	0	0
137	Total	Hydraulic				4,206,000	4,206,000	1,428,042	327,627	901,852	398,175	1,070,454	64,519	15,331	0	0	0	0	0
138						8,000													
139	546-OP	Other Supervision & Engineering		P04		8,000													
140	P	Coincident Peak		100			8,000	3,111	723	1,654	736	1,644	113	18	0	0	0	0	0
141	P	Generation Level Consumption		0			0	0	0	0	0	0	0	0	0	0	0	0	0
142	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144	547-OP	Other Fuel		P01		12,289,000													
145	P	Coincident Peak		0			0	0	0	0	0	0	0	0	0	0	0	0	0
146	P	Generation Level Consumption		100			12,289,000	3,927,164	895,303	2,672,859	1,176,672	3,371,033	194,383	51,586	0	0	0	0	0
147	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	548-OP	Other Generation Expenses		P09		17,000													
150	P	Coincident Peak		556			6,795	2,642	614	1,405	625	1,387	96	15	0	0	0	0	0
151	P	Generation Level Consumption		835			10,205	3,261	743	2,220	977	2,799	161	43	0	0	0	0	0
152	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
153	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	549-OP	Other Miscellaneous Power Exp.		P04		1,391,000													
155	P	Coincident Peak		100			1,391,000	540,899	125,685	287,669	127,965	266,917	19,695	3,170	0	0	0	0	0
156	P	Generation Level Consumption		0			0	0	0	0	0	0	0	0	0	0	0	0	0
157	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
158	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
159	550-OP	Other Rents		P04		3,210,000													
160	P	Coincident Peak		100			3,210,000	1,248,229	290,043	663,852	295,303	659,808	45,449	7,315	0	0	0	0	0
161	P	Generation Level Consumption		0			0	0	0	0	0	0	0	0	0	0	0	0	0
162	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164	Total	Other Supervision & Engineering				68,000	68,000	26,442	6,144	14,063	6,256	13,977	963	155	0	0	0	0	0
166	P	Coincident Peak		100			0	0	0	0	0	0	0	0	0	0	0	0	0
167	P	Generation Level Consumption		0			0	0	0	0	0	0	0	0	0	0	0	0	0
168	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
169	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170	552-MT	Other Structures		P04		14,000													
171	P	Coincident Peak		100			14,000	5,444	1,265	2,895	1,288	2,878	198	32	0	0	0	0	0
172	P	Generation Level Consumption		0			0	0	0	0	0	0	0	0	0	0	0	0	0
173	P	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Functional Allocation	Class Allocator	Prorata Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
174 P Open	0		xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
175 553-MT Other Generating & Electric Plant	FD4		212,000	212,000	82,438	19,155	43,843	19,503	43,576	3,002	483	0	0	0	0	0
176 P Coincident Peak	100	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
177 P Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
178 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
179 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
180 554-MT Other	FD4		33,000	33,000	12,832	2,982	6,825	3,036	6,783	467	75	0	0	0	0	0
181 P Coincident Peak	100	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
182 P Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
183 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
184 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
185 Total Other Maintenance			327,000	327,000	127,156	29,546	67,626	30,082	67,214	4,630	745	0	0	0	0	0
186 Total Other			17,242,000	17,242,000	5,852,463	1,342,659	3,897,285	1,632,361	4,389,812	264,528	62,893	0	0	0	0	0
187																
188 555-OP Total Purchased Power	Manual Input		46,559,000	46,559,000	16,103,644	3,701,413	9,937,560	4,391,641	11,556,093	707,127	161,521	0	0	0	0	0
189 P Production Plant	100	S01		0	0	0	0	0	0	0	0	0	0	0	0	0
190 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
191 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
192 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
193 556-OP Total System Control & Load Dispatching	P01		357,000	357,000	114,086	26,009	77,648	34,183	97,930	5,647	1,499	0	0	0	0	0
194 P Coincident Peak	0	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
195 P Generation Level Consumption	100	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
196 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
197 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
198 557-OP Total Other Expenses	Manual Input		1,123,000	1,123,000	388,419	89,278	239,693	105,926	278,732	17,056	3,896	0	0	0	0	0
199 P Production Plant	100	S01		0	0	0	0	0	0	0	0	0	0	0	0	0
200 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
201 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
202 P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
203 Total Production Expenses			79,522,000	79,522,000	27,179,034	6,239,677	17,023,454	7,518,503	20,060,876	1,215,561	284,895	0	0	0	0	0
204																
205 Transmission Expenses			788,000	788,000	101,915	23,681	54,202	24,111	53,872	3,711	597	0	0	0	0	0
206 560-OP Supervision & Engineering	T01			262,089	168,064	38,315	114,386	50,356	144,264	8,319	2,208	0	0	0	0	0
207 Coincident Peak	33.26	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
208 T Generation Level Consumption	66.74	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
209 T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
210 561-OP Load Dispatching	T01		370,000	370,000	47,853	11,119	25,450	11,321	25,295	1,742	280	0	0	0	0	0
211 T Coincident Peak	33.26	D01		123,062	78,913	17,990	53,709	23,644	67,738	3,906	1,037	0	0	0	0	0
212 T Generation Level Consumption	66.74	E02		246,938	0	0	0	0	0	0	0	0	0	0	0	0
213 T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
214 562-OP Slaton Expenses	T01		49,000	49,000	6,337	1,473	3,370	1,499	3,350	231	37	0	0	0	0	0
215 T Coincident Peak	33.26	D01		16,297	10,451	2,383	7,113	3,131	8,971	517	137	0	0	0	0	0
216 T Generation Level Consumption	66.74	E02		32,703	0	0	0	0	0	0	0	0	0	0	0	0
217 T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
218 563-OP Overhead Line Expenses	T01		41,000	41,000	5,303	1,232	2,820	1,254	2,803	193	31	0	0	0	0	0
219 T Coincident Peak	33.26	D01		13,663	8,744	1,994	5,952	2,620	7,506	433	115	0	0	0	0	0
220 T Generation Level Consumption	66.74	E02		27,337	0	0	0	0	0	0	0	0	0	0	0	0
221 T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
222 564-OP Underground Line Expenses	T01		0	0	0	0	0	0	0	0	0	0	0	0	0	0
223 T Coincident Peak	33.26	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
224 T Generation Level Consumption	66.74	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
225 T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
226 565-OP Transmission of Electricity By Others	T01		3,359,000	3,359,000	434,432	100,946	231,046	102,777	229,639	15,818	2,546	0	0	0	0	0
227 T Coincident Peak	33.26	D01		1,117,203	716,405	163,324	487,591	214,652	614,954	35,460	9,410	0	0	0	0	0
228 T Generation Level Consumption	66.74	E02		2,241,797	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility
Idaho Jurisdiction

Functionalization and Classification

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (k) (l) (m)
6
7 Account Description
8

	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
284	D Dist Op Exp Subtotal	100	S16	125,000	863,000	380,520	138,988	203,005	48,690	15,210	22,427	54,759	0	0	0	0
285	589-OP Rents	100	D02		126,000	45,290	11,784	30,984	10,292	24,932	2,042	675	0	0	0	0
286	D NCP-All			3,048,000	3,048,000	1,343,947	488,768	716,985	171,968	53,721	79,209	193,402	0	0	0	0
287	Total Distribution Operation			160,000												
288	590-MT Supervision & Engineering	100	S17	17,000	160,000	68,845	17,969	46,787	14,164	634	3,113	8,488	0	0	0	0
289	D Dist Mt Exp Subtotal															
290	591-MT Structures	100	S08	151,000	17,000	7,958	2,071	5,444	591	459	359	119	0	0	0	0
291	D Account 361															
292	592-MT Station Equipment	100	S09	2,523,000	151,000	65,076	16,932	44,521	8,641	11,926	2,934	970	0	0	0	0
293	D Account 362															
294	593-MT Overhead Lines	100	S10	232,000	2,523,000	1,095,747	285,108	748,564	244,974	0	49,405	99,202	0	0	0	0
295	D Account 364/365															
296	594-MT Underground Lines	100	S11	135,000	232,000	104,659	27,232	71,274	22,556	0	4,719	1,561	0	0	0	0
297	D Account 366/367															
298	595-MT Line Transformers	100	S12	63,000	135,000	69,453	18,071	43,309	0	0	3,132	1,036	0	0	0	0
299	D Account 368															
300	596-MT Street Lighting & Signal Systems	100	S15	6,000	63,000	0	0	0	0	0	0	63,000	0	0	0	0
301	D Account 373															
302	597-MT Meters	100	S14	160,000	6,000	2,595	1,771	1,283	50	4	286	0	0	0	0	0
303	D Account 370															
304	598-MT Miscellaneous Plant	100	S17	3,447,000	160,000	68,845	17,969	46,787	14,164	634	3,113	8,488	0	0	0	0
305	D Dist Mt Exp Subtotal															
306	Total Distribution Maintenance			6,495,000	3,447,000	1,483,178	387,124	1,007,967	305,140	13,657	67,071	182,863	0	0	0	0
307	Total Distribution Expenses				6,495,000	2,827,125	875,891	1,724,952	477,108	67,378	146,280	376,266	0	0	0	0
308																
309	Customer Accounting Expenses			42,000												
310	901-OP Supervision	100	S18		42,000	32,972	7,247	941	246	85	471	37	0	0	0	0
311	C Cust Acctg Exp Subtotal															
312	902-OP Meter Reading	0	C01	856,000	0	0	0	0	0	0	0	0	0	0	0	0
313	C Avg Customers-All															
314	C Wt Customers-Meter Reading	100	C03	856,000	856,000	569,159	216,159	36,136	471	34	14,040	0	0	0	0	0
315	C DA Handbilled	0	C06	0	0	0	0	0	0	0	0	0	0	0	0	0
316	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
317	903-OP Customer Records & Collections	K03		2,644,000												
318	C Avg Customers-All	2440	C01	2,644,000	2,615,063	2,148,077	394,059	43,918	344	25	25,594	3,046	0	0	0	0
319	C Wt Customers-Meter Reading	0	C03	0	0	0	0	0	0	0	0	0	0	0	0	0
320	C DA Handbilled	27	C06	0	28,937	0	0	0	21,322	7,615	0	0	0	0	0	0
321	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
322	904-OP Uncollectible Accounts			467,000												
323	R Retail Sales Revenue	100	R01	467,000	467,000	168,116	51,768	111,136	33,449	88,439	8,139	5,952	0	0	0	0
324	905-OP Misc Customer Accounts Expenses	K01		287,000												
325	C Avg Customers-All	100	C01	287,000	287,000	235,749	43,247	4,820	38	3	2,809	334	0	0	0	0
326	C Wt Customers-Meter Reading	0	C03	0	0	0	0	0	0	0	0	0	0	0	0	0
327	C DA Handbilled	0	C06	0	0	0	0	0	0	0	0	0	0	0	0	0
328	C Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
329	Total Customer Accounting Expenses			4,296,000	4,296,000	3,174,073	712,481	196,952	55,670	96,200	51,053	9,370	0	0	0	0
330																
331	Customer Information Expenses			0												
332	907-OP Supervision	I01														
333	C Avg Customers-All	100	C01		0	0	0	0	0	0	0	0	0	0	0	0
334	C Production Plant	0	S01		0	0	0	0	0	0	0	0	0	0	0	0
335	C Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
336	908-OP Customer Assistance Expenses	I02		1,362,000												
337	C Avg Customers-All	46	C01	1,362,000	46,000	37,786	6,932	773	6	0	450	54	0	0	0	0
338	DSM Production Plant	1316	S01		1,316,000	455,173	104,621	280,887	124,131	326,635	19,987	4,565	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility

Idaho Jurisdiction

Functionalization and Classification

Assign	Scenario	Account Description	Notes	(n) Functional Allocation	(o) Class Allocator	(p) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pollatch Ex Lg Gen.Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
339	DSM	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340	909-OP	Advertising		101		55,000	55,000	46,000	8,439	940	7	1	548	65	0	0	0	0	0
341	C	Avg Customers-All		100	C01														
342	C	Production Plant		0	S01														
343	C	Open		0	xxx														
344	910-OP	Misc Customer Service & Info Exp		101		62,000	62,000	50,928	9,343	1,041	8	1	607	72	0	0	0	0	0
345	C	Avg Customers-All		100	C01														
346	C	Production Plant		0	S01														
347	C	Open		0	xxx														
348		Total Customer Information Expenses				1,480,000	1,480,000	589,887	129,334	283,641	124,152	326,637	21,592	4,756	0	0	0	0	0
349																			
350		Sales Expenses				8,000	8,000	2,557	583	1,740	766	2,195	127	34	0	0	0	0	0
351	911-OP	Supervision		V01	E02														
352	C	Generation Level Consumption		100	C01														
353	C	Avg Customers-All		0	xxx														
354	C	Open		0	xxx														
355	912-OP	Demonstrating & Selling Expenses		V01	E02		317,000	101,303	23,095	66,948	30,353	86,957	5,014	1,331	0	0	0	0	0
356	C	Generation Level Consumption		100	C01														
357	C	Avg Customers-All		0	xxx														
358	C	Open		0	xxx														
359	913-OP	Advertising Expenses		V01	E02		63,000	20,133	4,590	13,703	6,032	17,282	987	264	0	0	0	0	0
360	C	Generation Level Consumption		100	C01														
361	C	Avg Customers-All		0	xxx														
362	C	Open		0	xxx														
363	916-OP	Misc Sales Expenses		V01	E02		33,000	10,546	2,404	7,178	3,160	9,052	522	139	0	0	0	0	0
364	C	Generation Level Consumption		100	C01														
365	C	Avg Customers-All		0	xxx														
366	C	Open		0	xxx														
367		Total Sales Expenses				421,000	421,000	134,538	30,672	91,588	40,311	115,486	6,659	1,767	0	0	0	0	0
368																			
369		Subtotal Expenses				97,699,000	97,699,000	35,783,889	8,419,569	20,494,048	8,734,282	22,045,734	1,524,879	696,579	0	0	0	0	0
370																			
371		Administrative & General Expenses				5,259,000	5,259,000	44,375	10,200	27,384	12,101	31,844	1,949	445	0	0	0	0	0
372	P	Admin & General Salaries		S01			128,297	44,375	10,200	27,384	12,101	31,844	1,949	445	0	0	0	0	0
373	P	Production Plant		S02			32,847	11,254	2,564	7,027	3,104	8,259	501	117	0	0	0	0	0
374	T	Transmission Plant		S03			165,008	79,483	20,326	42,751	9,916	1,361	3,205	7,966	0	0	0	0	0
375	D	Distribution Plant		C01			0	0	0	0	0	0	0	0	0	0	0	0	0
376	C	Avg Customers-All		S23			4,932,848	2,531,117	546,216	808,164	296,000	626,159	71,739	53,453	0	0	0	0	0
377	O	Corporate Cost Allocator																	
378	O	Office Supplies & Expenses		Manual Input			29,348	10,151	2,333	6,264	2,768	7,284	446	102	0	0	0	0	0
379	P	Production Plant		S01			0	0	0	0	0	0	0	0	0	0	0	0	0
380	T	Transmission Plant		S02			21,923	10,560	2,700	5,660	1,317	181	426	1,058	0	0	0	0	0
381	D	Distribution Plant		S03			354	290	53	6	0	0	3	0	0	0	0	0	0
382	C	Avg Customers-All		C01			1,991,375	970,493	209,433	309,870	113,494	240,085	27,506	20,495	0	0	0	0	0
383	O	Corporate Cost Allocator		S23															
384	922-OP	Admin Expenses Transferred - CR					(10,000)	(5,131)	(1,107)	(1,638)	(600)	(1,269)	(145)	(108)	0	0	0	0	0
385	O	Corporate Cost Allocator		S23															
386	923-OP	Outside Services Employed		Manual Input			3,025,000	2,331	536	1,438	636	1,673	102	23	0	0	0	0	0
387	P	Production Plant		S01			6,739	2,331	536	1,438	636	1,673	102	23	0	0	0	0	0
388	T	Transmission Plant		S02			0	0	0	0	0	0	0	0	0	0	0	0	0
389	D	Distribution Plant		S03			7,448	3,588	917	1,930	448	61	145	360	0	0	0	0	0
390	C	Avg Customers-All		C01			30,858	25,346	4,650	518	4	0	302	36	0	0	0	0	0
391	O	Corporate Cost Allocator		S23			2,979,957	1,529,060	329,972	488,216	178,815	378,266	43,338	32,291	0	0	0	0	0
392	924-OP	Property Insurance Premium		Manual Input															
393	P	Production Plant		S01			557,813	192,934	44,346	119,060	52,615	138,451	8,472	1,935	0	0	0	0	0

Electric Utility
Idaho Jurisdiction

Functionalization and Classification

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1	Assign	2	Scenario: Company Base Case	3	Last Idaho Method modified	4	Common Costs by 4-Factor	5	(k) (l)	6	(m)	7	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proloma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Polilatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5												
449	-Distribution	Sum		3,533,000	3,533,000	1,701,827	435,196	915,340	212,307	29,151	68,615	170,564	0	0	0	0												
450	D Distribution Plant	100	S03																									
451	-Administrative & General	Sum		1,000	1,000	513	111	164	60	127	15	11	0	0	0	0												
452	O General Plant	100	S04																									
453	Open	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0												
454	Open	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0												
455	Open	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0												
456	Open	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0												
457	State Kwh Generation-Production	P05		486,000	486,000																							
458	P Coincident Peak	33.26	D01		80,822	31,428	7,303	16,715	7,435	16,613	1,144	184	0	0	0	0												
459	P Generation Level Consumption	166.74	E02		405,178	129,482	29,519	88,126	38,796	111,146	6,409	1,701	0	0	0	0												
460	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
461	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
462	Montana/Oregon ST-Production	P05		214,000	214,000																							
463	P Coincident Peak	33.26	D01		35,588	13,839	3,216	7,360	3,274	7,315	504	81	0	0	0	0												
464	P Generation Level Consumption	166.74	E02		178,412	57,015	12,988	38,805	17,083	48,941	2,822	749	0	0	0	0												
465	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
466	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
467	Misc -Production	P05		30,000	30,000																							
468	P Coincident Peak	33.26	D01		4,969	1,940	451	1,032	459	1,025	71	11	0	0	0	0												
469	P Generation Level Consumption	166.74	E02		25,011	7,993	1,822	5,440	2,395	6,861	396	105	0	0	0	0												
470	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
471	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
472	-Distribution	Sum		9,000	9,000	4,335	1,109	2,332	541	74	175	434	0	0	0	0												
473	D Distribution Plant	100	S03																									
474	B&O -Distribution	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0												
475	x Open	100	xxx																									
476	Excise -Distribution	Sum		1,000	1,000																							
477	D Distribution Plant	100	S03																									
478	Total Taxes Other Than Income Taxes			7,438,000	7,438,000	482	123	259	60	8	19	48	0	0	0	0												
479						3,036,590	741,712	1,751,917	581,210	1,013,140	128,362	165,048	0	0	0	0												
480	Depreciation Expense																											
481	Production Plant Depreciation Expense																											
482	31X Steam Production Depr Exp	P02		3,844,000	3,844,000																							
483	P Coincident Peak	35.57	D01		1,867,311	531,688	123,545	282,770	125,786	281,048	19,359	3,116	0	0	0	0												
484	P Generation Level Consumption	64.43	E02		2,476,689	791,469	180,437	538,680	237,143	679,388	39,175	10,396	0	0	0	0												
485	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
486	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
487	Nuclear Production Depr Exp	P02		0	0																							
488	P Coincident Peak	35.57	D01		0	0	0	0	0	0	0	0	0	0	0	0												
489	P Generation Level Consumption	64.43	E02		0	0	0	0	0	0	0	0	0	0	0	0												
490	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
491	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
492	33X Hydraulic Production Depr Exp	P03		1,690,000	1,690,000																							
493	P Coincident Peak	30.96	D01		523,224	203,459	47,276	108,207	48,134	107,547	7,408	1,192	0	0	0	0												
494	P Generation Level Consumption	69.04	E02		1,166,776	372,864	85,004	253,774	111,719	320,062	18,456	4,898	0	0	0	0												
495	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
496	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
497	34X Other Production Depr Exp	P08		2,399,000	2,399,000																							
498	P Coincident Peak	1349	D01		1,349,000	524,567	121,890	278,983	124,101	277,284	19,100	3,074	0	0	0	0												
499	P Generation Level Consumption	1050	E02		1,050,000	335,546	76,497	228,375	100,538	288,029	16,609	4,408	0	0	0	0												
500	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
501	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0												
502	Total Production Plant Depreciation Expense			7,933,000	7,933,000	2,753,593	634,649	1,690,789	747,420	1,953,357	120,107	27,065	0	0	0	0												
503																												

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Polilatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49				
504			Transmission Plant Depreciation Expense															
505	T	350 Land & Land Rights Depr Exp		T01		41,000												
506	T	Coincident Peak		33.26	D01		13,637	5,303	1,232	2,820	1,254	2,803	193	31	0	0	0	0
507	T	Generation Level Consumption		66.74	E02		27,363	8,744	1,994	5,952	2,620	7,506	433	115	0	0	0	0
508	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
509	T	352 Structures & Improvements Depr Exp		T01		73,000												
510	T	Coincident Peak		33.26	D01		24,280	9,441	2,194	5,021	2,234	4,991	344	55	0	0	0	0
511	T	Generation Level Consumption		66.74	E02		48,720	15,569	3,549	10,597	4,665	13,365	771	205	0	0	0	0
512	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
513	T	353 Station Equipment Depr Exp		T01		1,069,000												
514	T	Coincident Peak		33.26	D01		355,549	138,258	32,126	73,530	32,709	73,062	5,034	810	0	0	0	0
515	T	Generation Level Consumption		66.74	E02		713,451	227,956	51,978	155,176	68,313	195,709	11,265	2,995	0	0	0	0
516	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
517	T	354 Towers & Fixtures Depr Exp		T01		82,000												
518	T	Coincident Peak		33.26	D01		27,273	10,605	2,464	5,640	2,509	5,606	386	62	0	0	0	0
519	T	Generation Level Consumption		66.74	E02		54,727	17,489	3,987	11,903	5,240	15,012	866	230	0	0	0	0
520	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
521	T	355 Overhead Conductors & Devices Depr Exp		T01		809,000												
522	T	Coincident Peak		33.26	D01		269,073	104,631	24,312	55,646	24,753	55,307	3,810	613	0	0	0	0
523	T	Generation Level Consumption		66.74	E02		539,927	172,543	39,336	117,434	51,688	148,109	8,540	2,266	0	0	0	0
524	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
525	T	356 Poles & Fixtures Depr Exp		T01		440,000												
526	T	Coincident Peak		33.26	D01		146,344	56,907	13,223	30,265	13,463	30,081	2,072	334	0	0	0	0
527	T	Generation Level Consumption		66.74	E02		293,656	93,843	21,394	63,870	28,118	80,554	4,645	1,233	0	0	0	0
528	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
529	T	357 Underground Conduit Depr Exp		T01		3,000												
530	T	Coincident Peak		33.26	D01		998	388	90	206	92	205	14	2	0	0	0	0
531	T	Generation Level Consumption		66.74	E02		2,002	640	146	435	192	549	32	8	0	0	0	0
532	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
533	T	358 Underground Conductors & Devices Depr Exp		T01		7,000												
534	T	Coincident Peak		33.26	D01		2,328	905	210	481	214	479	33	5	0	0	0	0
535	T	Generation Level Consumption		66.74	E02		4,672	1,493	340	1,016	447	1,282	74	20	0	0	0	0
536	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
537	T	359 Roads & Trails Depr Exp		T01		8,000												
538	T	Coincident Peak		33.26	D01		2,661	1,035	240	550	245	547	38	6	0	0	0	0
539	T	Generation Level Consumption		66.74	E02		5,339	1,706	389	1,161	511	1,465	84	22	0	0	0	0
540	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
541			Total Transmission Plant Depreciation Expense			2,532,000	2,532,000	867,496	199,206	541,706	239,277	636,650	38,653	9,013	0	0	0	0
542																		
543			Distribution Plant Depreciation Expense															
544	D	360 Land & Land Rights Depr Exp		X01		0												
545	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0
546	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
547	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
548	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
549	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
550	D	WI Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
551	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
552	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
553	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
554	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
555	D	361 Structures & Improvements Depr Exp		X02		53,000												
556	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
557	D	NCP-w/o DA		2537	D03		49,727	24,810	6,455	16,973	0	0	1,119	370	0	0	0	0
558	D	DA Sch 25		94	D04		1,842	0	0	0	1,842	0	0	0	0	0	0	0

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Polilatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				73	D05		1,431	0	0	0	0	1,431	0	0	0	0	0	0	0
D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
362 Station Equipment Depr Exp				X03		596,000													
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				20212	D03		514,823	66,833	0	175,723	0	0	11,581	3,830	0	0	0	0	0
D DA Sch 25				1339	D04		34,106	0	0	0	34,106	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				1848	D05		47,071	0	0	0	0	47,071	0	0	0	0	0	0	0
D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
363 Storage Battery Equipment Depr Exp				X01		0													
D NCP-All				100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
364 Poles, Towers & Fixtures Depr Exp				X05		1,063,000													
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				5.59	D07		59,422	0	0	0	0	0	0	59,422	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary				1.33	D06		14,138	1,893	1,893	4,535	0	0	328	108	0	0	0	0	0
D NCP-Primary				93.08	D08		989,440	443,384	115,366	303,333	100,753	0	19,991	6,611	0	0	0	0	0
365 Overhead Conductors & Devices Depr Exp				X06		525,000													
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary				1.41	D06		7,403	991	2,375	0	0	0	172	57	0	0	0	0	0
D NCP-Primary				96.59	D08		517,598	231,944	60,351	156,660	52,706	0	10,458	3,458	0	0	0	0	0
366 Underground Conduit Depr Exp				X07		353,000													
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Ass'tn
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Politch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary				4.52	D06		15,956	8,209	2,136	5,119	0	0	0	122	0	0	0	0	0
D NCP-Primary				95.48	D08		337,044	151,035	39,299	103,328	34,321	0	6,810	2,252	0	0	0	0	0
367 Underground Conductors & Devices Depr Exp				X08			766,000												
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				4.52	D05		34,623	17,813	4,635	11,107	0	0	803	266	0	0	0	0	0
D NCP-Secondary				95.48	D08		731,377	327,742	85,277	224,219	74,475	0	14,777	4,887	0	0	0	0	0
368 Line Transformers Depr Exp				X09			1,098,000												
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				100	D06		1,098,000	564,888	146,981	352,238	0	0	25,470	8,423	0	0	0	0	0
D NCP-Secondary				100	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary				X10			689,000												
369 Services Depr Exp				X10			689,000												
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				100	C02		689,000	566,835	103,984	11,427	0	0	6,754	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
370 Meters Depr Exp				X11			210,000												
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary				100	C02		210,000	90,839	61,991	44,908	1,751	152	10,358	0	0	0	0	0	0
D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
371 Installations on Customer Premises Depr Exp				X10			0												
D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Polilatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
																			Functionalization and Classification
669 D DA Street and Area Lights				0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670 D Avg Customers-Secondary				100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
671 D Wt Customers-Meters				0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
672 D DA Street & Area Lights				0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
673 D DA Sch 25P				0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
674 D NCP-Secondary				0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
675 D NCP-Primary				0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
676 372 Leased Property on Customer Premises Depr Exp				X10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
677 D NCP-All				0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
678 D NCP-w/o DA				0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
679 D DA Sch 25				0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680 D DA Street and Area Lights				0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
681 D Avg Customers-Secondary				100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
682 D Wt Customers-Meters				0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
683 D DA Street & Area Lights				0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
684 D DA Sch 25P				0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
685 D NCP-Secondary				0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
686 D NCP-Primary				0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
687 373 Street Lights & Signal Systems Depr Exp				X12		317,000	0	0	0	0	0	0	0	0	0	0	0	0	0
688 D NCP-All				0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
689 D NCP-w/o DA				0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
690 D DA Sch 25				0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
691 D DA Street and Area Lights				0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
692 D Avg Customers-Secondary				0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
693 D Wt Customers-Meters				0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
694 D DA Street & Area Lights				100	C05	0	317,000	0	0	0	0	0	0	317,000	0	0	0	0	0
695 D DA Sch 25P				0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
696 D NCP-Secondary				0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
697 D NCP-Primary				0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
698 Total Distribution Plant Depreciation Expense						5,670,000	5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807	0	0	0	0	0
699						5,670,000	5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807	0	0	0	0	0
700 General Plant Depreciation Expense				M04		1,444,000	1,444,000	0	0	0	0	0	0	0	0	0	0	0	0
701 303.1X Computer Software Amort Exp				0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702 O P/T/D Plant				0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
703 O Labor P/T/D Total				0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
704 O Labor O&M excl A&G				0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
705 O Corporate Cost Allocator				100	S23	0	1,444,000	740,938	159,895	236,575	86,648	183,297	21,000	15,647	0	0	0	0	0
706 389 Land & Land Rights Depr Exp				M04		1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0
707 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
708 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
709 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
710 O Corporate Cost Allocator				100	S23	0	1,000	513	111	164	60	127	15	11	0	0	0	0	0
711 390 Structures & Improvements Depr Exp				M04		286,000	286,000	0	0	0	0	0	0	0	0	0	0	0	0
712 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
713 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
714 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
715 O Corporate Cost Allocator				100	S23	0	286,000	146,751	31,669	46,856	17,162	36,304	4,159	3,099	0	0	0	0	0
716 391 Office Furniture & Equipment Depr Exp				M04		913,000	913,000	0	0	0	0	0	0	0	0	0	0	0	0
717 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
718 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
719 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
720 O Corporate Cost Allocator				100	S23	0	913,000	468,474	101,097	149,580	54,785	115,893	13,278	9,893	0	0	0	0	0
721 392 Transportation Equipment Depr Exp				M04		35,000	35,000	0	0	0	0	0	0	0	0	0	0	0	0
722 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
723 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) (o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Notes	Functional Allocation	Class Allocator	Proforma Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Politech Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
724 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
725 O Corporate Cost Allocator				100	S23	35,000	17,959	3,876	5,734	2,100	4,443	509	379	0	0	0	0
726 393 Stores Equipment Depr Exp				M04		7,000											
727 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0
728 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0
729 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
730 O Corporate Cost Allocator				100	S23	7,000	3,582	775	1,147	420	889	102	76	0	0	0	0
731 394 Tools, Shop & Garage Equipment Depr Exp				M04		55,000											
732 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0
733 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0
734 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
735 O Corporate Cost Allocator				100	S23	55,000	28,221	6,090	9,011	3,300	6,982	800	596	0	0	0	0
736 395 Laboratory Equipment Depr Exp				M04		44,000											
737 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0
738 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0
739 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
740 O Corporate Cost Allocator				100	S23	44,000	22,577	4,872	7,209	2,640	5,585	640	477	0	0	0	0
741 396 Power Operated Equipment Depr Exp				M04		54,000											
742 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0
743 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0
744 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
745 O Corporate Cost Allocator				100	S23	54,000	27,708	5,979	8,847	3,240	6,855	785	585	0	0	0	0
746 397 Communication Equipment Depr Exp				M04		1,050,000											
747 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0
748 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0
749 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
750 O Corporate Cost Allocator				100	S23	1,050,000	538,770	116,267	172,025	63,006	133,284	15,270	11,378	0	0	0	0
751 398 Miscellaneous Equipment Depr Exp				M04		3,000											
752 O P/T/D Plant				0	S05	0	0	0	0	0	0	0	0	0	0	0	0
753 O Labor P/T/D Total				0	S21	0	0	0	0	0	0	0	0	0	0	0	0
754 O Labor O&M excl A&G				0	S22	0	0	0	0	0	0	0	0	0	0	0	0
755 O Corporate Cost Allocator				100	S23	3,000	1,539	332	491	180	381	44	33	0	0	0	0
756 Total General Plant Depreciation Expense						3,892,000	1,997,043	430,963	637,639	233,543	494,038	56,602	42,174	0	0	0	0
757 Total Depreciation Expense						20,027,000	8,319,568	1,961,008	4,284,099	1,520,194	3,132,699	324,353	485,078	0	0	0	0
758																	

Account Description	Manual Input	S01	S02	xxx	xxx	D01	E02	xxx	xxx	D01	E02	xxx	xxx	D01	E02	xxx
759 Amortization of Transmission Related Intangible Plant																
760 P Production Plant	0															
761 T Transmission Plant	100															
762 D Open	0															
763 O Open	0															
764 P Open	0															
765 Amortization of Hydro Relicensing Costs																
766 P Coincident Peak	30.96															
767 P Generation Level Consumption	69.04															
768 P Open	0															
769 P Open	0															
770 Deferred MOPS Amort / Small Gen Cap Cost Amort																
771 P Coincident Peak	100															
772 P Generation Level Consumption	0															
773 P Open	0															
774 P Open	0															
775 Amortization of Acq. Adj.-Coldstrip Common AFUDC																
776 P Coincident Peak	35.57															
777 P Generation Level Consumption	64.43															
778 P Open	0															

	AVISTA UTILITIES				Electric Utility							Idaho Jurisdiction					01-22-04 5:29 PM
	Cost of Service Calculation For the Year Ended December 31, 2002				Functionalization and Classification												
(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)		
Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49						
779	0	xxx	(1,000)	0	0	0	0	0	0	0	0	0	0	0	0		
780	100	S01		(1,000)	(346)	(79)	(213)	(94)	(248)	(15)	(3)	0	0	0	0		
781	0		367,000	367,000	134,172	31,004	77,216	34,225	83,910	5,401	1,073	0	0	0	0		
782	0		20,394,000	20,394,000	8,453,740	1,992,012	4,361,315	1,554,419	3,216,609	329,754	486,151	0	0	0	0		
783	0																
784	0																
785																	
786																	
787	0	D01		0	0	0	0	0	0	0	0	0	0	0	0		
788	100	E02		0	0	0	0	0	0	0	0	0	0	0	0		
789	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0		
790	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0		
791																	
792	35.57	D01		0	0	0	0	0	0	0	0	0	0	0	0		
793	64.43	E02		0	0	0	0	0	0	0	0	0	0	0	0		
794	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0		
795	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0		
796	0			0	0	0	0	0	0	0	0	0	0	0	0		
797	100	S01		0	0	0	0	0	0	0	0	0	0	0	0		
798																	
799	0			0	0	0	0	0	0	0	0	0	0	0	0		
800	0			0	0	0	0	0	0	0	0	0	0	0	0		
801	0			0	0	0	0	0	0	0	0	0	0	0	0		
802	0			0	0	0	0	0	0	0	0	0	0	0	0		
803	0			0	0	0	0	0	0	0	0	0	0	0	0		
804																	
805				143,419,000	56,110,233	13,094,441	29,725,863	11,996,627	28,654,360	2,249,986	1,567,489	0	0	0	0		
806																	
807	Sum	R03	554,000	554,000	93,122	110,056	220,106	11,316	98,499	14,270	6,630	0	0	0	0		
808	100																
809	Sum	R03	774,000	774,000	130,101	153,761	307,513	15,810	134,820	19,937	12,058	0	0	0	0		
810	100																
811	Sum	R03	0	0	0	0	0	0	0	0	0	0	0	0	0		
812	100																
813	Sum	R03	2,466,000	2,466,000	414,508	489,890	979,792	50,373	429,542	63,519	38,417	0	0	0	0		
814	100																
815	Sum	R03	3,794,000	3,794,000	637,731	753,707	1,507,372	77,499	660,861	97,725	59,105	0	0	0	0		
816																	
817	Sum	R03	147,213,000	147,213,000	56,747,964	13,848,148	31,233,234	12,074,127	29,315,221	2,347,712	1,646,594	0	0	0	0		
818																	
819	Sum	R03	(146,248,000)	(146,248,000)	(52,648,000)	(16,212,000)	(34,804,000)	(10,475,000)	(27,696,000)	(2,549,000)	(1,864,000)	0	0	0	0		
820	100																
821	Sum	R03	(16,976,000)	(16,976,000)	(5,871,592)	(1,349,582)	(3,823,360)	(1,601,248)	(4,213,498)	(257,828)	(58,893)	0	0	0	0		
822	100																
823	Sum	S01	(163,224,000)	(163,224,000)	(58,519,592)	(17,561,582)	(38,427,360)	(12,076,248)	(31,909,499)	(2,806,828)	(1,922,893)	0	0	0	0		
824																	
825	Sum	S01	(203,000)	(203,000)	(97,784)	(25,006)	(52,594)	(12,199)	(1,675)	(3,943)	(9,800)	0	0	0	0		
826	100																
827	Sum	S03	(129,000)	(129,000)	(50,162)	(11,656)	(26,678)	(11,867)	(26,516)	(1,826)	(294)	0	0	0	0		
828	100																
829	Sum	D01	(628,000)	(628,000)													

Account Description	Notes	Functionalization and Classification										(aa)	(ab)	(ac)				
		(n) Functional Allocation	(o) S01 S03	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pollatch Ex Lg Gen Svc Sch 25P				(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3
834 P Production Plant	167																	
835 D Distribution Plant	471																	
836 456 Other Electric Revenues - Wheeling Transmission Plant	Sum																	
837 T Transmission Plant	471																	
838 100																		
839 S02																		
840 Sum	(3,741,000)																	
841 Total Other Operating Revenues	0																	
842 Total Operating Revenues	(4,701,000)																	
843 Net Operating Expense (Income)	(167,925,000)																	
844	(20,712,000)																	
845 Rate Base																		
846 Plant in Service																		
847 Intangible Plant																		
848 301.XX Organization	M04																	
849 O P/T/D Plant	0																	
850 O Labor P/T/D Total	0																	
851 O Labor O&M excl A&G	0																	
852 O Corporate Cost Allocator	100																	
853 302.XX Franchises & Consents	P03																	
854 P Coincident Peak	30.96																	
855 P Generation Level Consumption	69.04																	
856 P Open	0																	
857 P Open	0																	
858 303.00 Miscellaneous	T01																	
859 T Coincident Peak	33.26																	
860 T Generation Level Consumption	66.74																	
861 T Open	0																	
862 303.1X Miscellaneous - Computer Software	M04																	
863 O P/T/D Plant	0																	
864 O Labor P/T/D Total	0																	
865 O Labor O&M excl A&G	0																	
866 O Corporate Cost Allocator	100																	
867 Total Intangible Plant																		
868	11,353,000																	
869	131,195,000																	
870 31X Steam Production	P02																	
871 P Coincident Peak	35.57																	
872 P Generation Level Consumption	64.43																	
873 P Open	0																	
874 P Open	0																	
875 32X Nuclear Production	P02																	
876 P Coincident Peak	35.57																	
877 P Generation Level Consumption	64.43																	
878 P Open	0																	
879 P Open	0																	
880 33X Hydraulic Production	P03																	
881 P Coincident Peak	30.96																	
882 P Generation Level Consumption	69.04																	
883 P Open	0																	
884 P Open	0																	
885 34X Other Production	P06																	
886 P Coincident Peak	33021																	
887 P Generation Level Consumption	25190																	
888 P Open	0																	

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (k) (l) (m)
6 Account Description
7
8

	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Politch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
944	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
945	D	2537	D03		2,464,756	1,229,718	319,967	841,289	0	0	55,446	18,336	0	0	0	0
946	D	94	D04		91,323	0	0	0	91,323	0	0	0	0	0	0	0
947	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
948	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
949	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
950	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
951	D	73	D05		70,921	0	0	0	0	70,921	0	0	0	0	0	0
952	D	0	D06		0	0	0	0	0	0	0	0	0	0	0	0
953	D	0	D08		0	0	0	0	0	0	0	0	0	0	0	0
954	362 Station Equipment	X03		23,723,000												
955	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
956	D	20212	D03		20,491,870	10,223,821	2,660,188	6,994,441	0	0	460,974	152,446	0	0	0	0
957	D	1339	D04		1,357,541	0	0	0	1,357,541	0	0	0	0	0	0	0
958	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
959	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
960	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
961	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
962	D	1848	D05		1,873,569	0	0	0	0	1,873,569	0	0	0	0	0	0
963	D	0	D06		0	0	0	0	0	0	0	0	0	0	0	0
964	D	0	D08		0	0	0	0	0	0	0	0	0	0	0	0
965	363 Storage Battery Equipment	X01		0												
966	D	100	D02		0	0	0	0	0	0	0	0	0	0	0	0
967	D	0	D03		0	0	0	0	0	0	0	0	0	0	0	0
968	D	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
969	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
970	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
971	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
972	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
973	D	0	D05		0	0	0	0	0	0	0	0	0	0	0	0
974	D	0	D06		0	0	0	0	0	0	0	0	0	0	0	0
975	D	0	D08		0	0	0	0	0	0	0	0	0	0	0	0
976	364 Poles, Towers & Fixtures	X05		57,015,000												
977	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
978	D	0	D03		0	0	0	0	0	0	0	0	0	0	0	0
979	D	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
980	D	5.59	D07		3,187,139	0	0	0	0	0	0	3,187,139	0	0	0	0
981	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
982	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
983	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
984	D	0	D05		0	0	0	0	0	0	0	0	0	0	0	0
985	D	1.33	D06		758,300	390,122	101,508	243,262	0	0	17,590	5,817	0	0	0	0
986	D	93.08	D08		53,069,562	23,781,340	6,187,788	16,269,572	5,404,003	0	1,072,258	354,601	0	0	0	0
987	365 Overhead Conductors & Devices	X06		40,026,000												
988	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
989	D	0	D03		0	0	0	0	0	0	0	0	0	0	0	0
990	D	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
991	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
992	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
993	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
994	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
995	D	0	D05		0	0	0	0	0	0	0	0	0	0	0	0
996	D	1.41	D06		564,967	290,350	75,548	181,049	0	0	13,091	4,329	0	0	0	0
997	D	98.59	D08		39,461,633	17,683,405	4,601,135	12,097,780	4,018,325	0	797,313	263,675	0	0	0	0
998	366 Underground Conduit	X07		18,478,000												

Account Description	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pole/Latch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
999 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1000 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1001 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1002 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1003 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1004 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1005 D DA Street & Area Lights		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1006 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1007 D NCP-Secondary		4.52	D06		835,206	429,688	111,803	267,934	1,796,542	0	19,374	6,407	0	0	0	0
1008 D NCP-Primary		95.48	D08		17,642,794	7,906,025	2,057,109	5,408,764	0	0	356,469	117,866	0	0	0	0
367 Underground Conductors & Devices		X08														
1009 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1010 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1011 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1012 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1013 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1014 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1015 D DA Street & Area Lights		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1016 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1017 D NCP-Secondary		4.52	D06		1,246,978	641,533	166,924	400,030	2,682,271	0	28,926	9,566	0	0	0	0
1018 D NCP-Primary		95.48	D08		26,341,022	11,803,844	3,071,302	8,075,385	0	0	532,214	176,006	0	0	0	0
368 Line Transformers		X09														
1019 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1020 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1021 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1022 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1023 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1024 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1025 D DA Street & Area Lights		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1026 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1027 D NCP-Secondary		100	D06		42,801,000	22,019,830	5,729,452	13,730,549	0	0	992,835	326,335	0	0	0	0
1028 D NCP-Primary		X10	D08													
369 Services		X10														
1029 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1030 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1031 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1032 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1033 D Avg Customers-Secondary		100	C02		29,520,000	24,285,867	4,455,177	489,589	0	0	289,368	0	0	0	0	0
1034 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1035 D DA Street & Area Lights		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1036 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1037 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1038 D NCP-Primary		X11	D08													
370 Meters		X11														
1039 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1040 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1041 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1042 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1043 D Avg Customers-Secondary		100	C02		7,166,000	3,099,789	2,115,370	1,532,423	59,758	5,200	353,460	0	0	0	0	0
1044 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1045 D DA Street & Area Lights		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1046 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1047 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1048 D NCP-Primary		X10	D08													
371 Installations on Customer Premises		X10														
1049 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1050 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1051 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1052 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1053 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1054 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1055 D DA Street & Area Lights		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1056 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1057 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1058 D NCP-Primary		X10	D08													

Idaho Jurisdiction

Electric Utility

Functionalization and Classification

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5
6
7 Account Description
8

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Notes	Functional Allocation	Class Allocator	Proroma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
1054	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1055	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1056	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1057	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1058	D	Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0
1059	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1060	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1061	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1062	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1063	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1064		372 Leased Property on Customer Premises		X10			0	0	0	0	0	0	0	0	0	0	0	0
1065	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1066	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1067	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1068	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1069	D	Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0
1070	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1071	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1072	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1073	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1074	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1075		373 Street Lights & Signal Systems		X12			7,809,000	0	0	0	0	0	0	0	0	0	0	0
1076	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1077	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1078	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1079	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1080	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1081	D	WT Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1082	D	DA Street & Area Lights		100	C05		7,809,000	0	0	0	0	0	0	7,809,000	0	0	0	0
1083	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1084	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1085	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1086		Total Distribution Plant		257,643,000			257,643,000	124,105,238	31,736,508	66,750,926	15,482,458	2,125,817	5,003,741	12,438,313	0	0	0	0
1087																		
1088		General Plant																
1089	O	389 Land & Land Rights																
1090	O	P/TFD Plant																
1091	O	Labor P/TFD Total				637,000	637,000	0	0	0	0	0	0	0	0	0	0	0
1092	O	Labor O&M excl A&G					0	0	0	0	0	0	0	0	0	0	0	0
1093	O	Corporate Cost Allocator				8,805,000	637,000	326,854	70,535	104,362	38,224	80,859	9,264	6,903	0	0	0	0
1094		390 Structures & Improvements																
1095	O	P/TFD Plant					0	0	0	0	0	0	0	0	0	0	0	0
1096	O	Labor P/TFD Total					0	0	0	0	0	0	0	0	0	0	0	0
1097	O	Labor O&M excl A&G					0	0	0	0	0	0	0	0	0	0	0	0
1098	O	Corporate Cost Allocator				8,805,000	8,805,000	4,517,975	974,981	1,442,551	528,351	1,117,677	128,062	95,412	0	0	0	0
1099		391 Office Furniture & Equipment																
1100	O	P/TFD Plant					0	0	0	0	0	0	0	0	0	0	0	0
1101	O	Labor P/TFD Total					0	0	0	0	0	0	0	0	0	0	0	0
1102	O	Labor O&M excl A&G					0	0	0	0	0	0	0	0	0	0	0	0
1103	O	Corporate Cost Allocator				5,246,000	8,805,000	2,651,800	580,892	859,469	314,791	665,910	76,293	56,846	0	0	0	0
1104		392 Transportation Equipment																
1105	O	P/TFD Plant					0	0	0	0	0	0	0	0	0	0	0	0
1106	O	Labor P/TFD Total					0	0	0	0	0	0	0	0	0	0	0	0
1107	O	Labor O&M excl A&G					0	0	0	0	0	0	0	0	0	0	0	0
1108	O	Corporate Cost Allocator				2,867,000	2,867,000	1,471,100	317,464	469,710	172,037	363,927	41,695	31,067	0	0	0	0

1	2	3	4	5	6	7	8	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
Assig.	Scenario: Company Base Case	Cost of Service Calculation	For the Year Ended December 31, 2002	Idaho Jurisdiction	Functional Allocation	Class	Notes	Functional Allocation	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollach Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	Open 5	Open 5	Open 5	Open 5	Open 5	
	Scenario: Company Base Case	Last Idaho Method modified	Common Costs by 4-Factor	Electric Utility																							
1109	393 Stores Equipment																										
1110	O P/T/D Plant																										
1111	O Labor P/T/D Total																										
1112	O Labor O&M excl A&G																										
1113	O Corporate Cost Allocator																										
1114	394 Tools, Shop & Garage Equipment																										
1115	O P/T/D Plant																										
1116	O Labor P/T/D Total																										
1117	O Labor O&M excl A&G																										
1118	O Corporate Cost Allocator																										
1119	395 Laboratory Equipment																										
1120	O P/T/D Plant																										
1121	O Labor P/T/D Total																										
1122	O Labor O&M excl A&G																										
1123	O Corporate Cost Allocator																										
1124	396 Power Operated Equipment																										
1125	O P/T/D Plant																										
1126	O Labor P/T/D Total																										
1127	O Labor O&M excl A&G																										
1128	O Corporate Cost Allocator																										
1129	397 Communication Equipment																										
1130	O P/T/D Plant																										
1131	O Labor P/T/D Total																										
1132	O Labor O&M excl A&G																										
1133	O Corporate Cost Allocator																										
1134	398 Miscellaneous Equipment																										
1135	O P/T/D Plant																										
1136	O Labor P/T/D Total																										
1137	O Labor O&M excl A&G																										
1138	O Corporate Cost Allocator																										
1139	Total General Plant																										
1140	Total Plant In Service																										
1142																											
1143	Accumulated Reserve For Depreciation																										
1144	Production Plant Accumulated Depreciation																										
1145	31X Steam Production Accum Depr																										
1146	P Coincident Peak																										
1147	P Generation Level Consumption																										
1148	P Open																										
1149	P Open																										
1150	32X Nuclear Production Accum Depr																										
1151	P Coincident Peak																										
1152	P Generation Level Consumption																										
1153	P Open																										
1154	P Open																										
1155	33X Hydraulic Production Accum Depr																										
1156	P Coincident Peak																										
1157	P Generation Level Consumption																										
1158	P Open																										
1159	P Open																										
1160	34X Other Production Accum Depr																										
1161	P Coincident Peak																										
1162	P Generation Level Consumption																										
1163	P Open																										

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

Assembly:
Last Idaho Method modified
Common Costs by 4-Factor

Idaho Jurisdiction
Functionalization and Classification

Electric Utility
Functionalization and Classification

Account Description

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
1164	P	Open			0	xxx	(91,465,000)	(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,904)	(22,746,584)	(1,390,227)	(318,554)	0	0	0	0
1165	Total Production Plant Accum Depr																		
1166	Transmission Plant Accumulated Depreciation																		
1167	360 Land & Land Rights Accum Depr																		
1168	T	33.26		T01	0		(1,029,000)	(942,245)	(133,084)	(30,924)	(70,779)	(31,495)	(70,348)	(4,846)	(780)	0	0	0	0
1169	T	66.74		T	66.74	D01		(686,755)	(219,464)	(50,033)	(149,369)	(65,757)	(188,386)	(10,863)	(2,863)	0	0	0	0
1170	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1171	352 Structures & Improvements Accum Depr																		
1172	T	33.26		T01	0			(288,032)	(112,003)	(26,025)	(59,567)	(26,497)	(59,204)	(4,078)	(656)	0	0	0	0
1173	T	66.74		T	66.74	D01		(577,988)	(184,700)	(42,107)	(125,708)	(55,341)	(158,544)	(9,142)	(2,426)	0	0	0	0
1174	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1175	353 Station Equipment Accum Depr																		
1176	T	33.26		T01	0			(4,706,290)	(1,830,071)	(425,241)	(973,296)	(432,954)	(967,367)	(66,635)	(10,725)	0	0	0	0
1177	T	66.74		T	66.74	D01		(9,443,710)	(3,017,902)	(688,012)	(2,054,008)	(904,236)	(2,590,532)	(149,378)	(39,642)	0	0	0	0
1178	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1179	354 Towers & Fixtures Accum Depr																		
1180	T	33.26		T01	0			(542,198)	(210,814)	(48,985)	(112,118)	(49,874)	(111,435)	(7,676)	(1,235)	0	0	0	0
1181	T	66.74		T	66.74	D01		(1,087,862)	(347,645)	(79,255)	(236,610)	(104,163)	(298,415)	(17,207)	(4,567)	0	0	0	0
1182	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1183	355 Overhead Conductors & Devices Accum Depr																		
1184	T	33.26		T01	0			(3,699,510)	(1,438,578)	(334,273)	(765,086)	(340,336)	(760,426)	(52,380)	(8,431)	0	0	0	0
1185	T	66.74		T	66.74	D01		(7,423,480)	(2,372,305)	(540,831)	(1,614,610)	(710,800)	(2,036,360)	(117,422)	(31,162)	0	0	0	0
1186	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1187	356 Poles & Fixtures Accum Depr																		
1188	T	33.26		T01	0			(2,393,057)	(930,556)	(216,227)	(494,902)	(220,149)	(491,887)	(33,883)	(5,454)	0	0	0	0
1189	T	66.74		T	66.74	D01		(4,801,943)	(1,534,544)	(349,841)	(1,044,423)	(459,786)	(1,317,235)	(75,956)	(20,157)	0	0	0	0
1190	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1191	357 Underground Conduits Accum Depr																		
1192	T	33.26		T01	0			(25,943)	(10,088)	(2,344)	(5,365)	(2,387)	(5,332)	(367)	(59)	0	0	0	0
1193	T	66.74		T	66.74	D01		(52,057)	(16,636)	(3,793)	(11,322)	(4,984)	(14,280)	(823)	(219)	0	0	0	0
1194	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1195	358 Underground Conductors & Devices Accum Depr																		
1196	T	33.26		T01	0			(60,201)	(23,409)	(5,439)	(12,450)	(5,538)	(12,374)	(852)	(137)	0	0	0	0
1197	T	66.74		T	66.74	D01		(120,799)	(38,604)	(8,801)	(26,274)	(11,567)	(33,137)	(1,911)	(507)	0	0	0	0
1198	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1199	359 Roads & Trails Accum Depr																		
1200	T	33.26		T01	0			(47,229)	(18,365)	(4,267)	(9,767)	(4,345)	(9,708)	(669)	(108)	0	0	0	0
1201	T	66.74		T	66.74	D01		(94,771)	(30,286)	(6,904)	(20,613)	(9,074)	(25,997)	(1,499)	(399)	0	0	0	0
1202	T	0		T	0	E02	(866,000)	0	0	0	0	0	0	0	0	0	0	0	0
1203	Transmission Plant																		
1204	Distribution Plant Accumulated Depreciation																		
1205	360 Land & Land Rights Accum Depr																		
1206	D	X01		X01	0		(36,394,000)	(36,394,000)	(12,469,056)	(2,863,304)	(7,786,268)	(3,439,272)	(9,150,988)	(555,587)	(129,546)	0	0	0	0
1207	D	100		D02	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1208	D	0		D03	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1209	D	0		D04	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1210	D	0		D07	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1211	D	0		D07	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1212	D	0		C02	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1213	D	0		C04	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1214	D	0		C05	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1215	D	0		D05	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1216	D	0		D06	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1217	D	0		D08	0		0	0	0	0	0	0	0	0	0	0	0	0	0
1218	361 Structures & Improvements Accum Depr																		

Idaho Jurisdiction

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l) (m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Politch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
D NCP-All					0		0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA			2537			(838,786)	(418,489)	(108,869)	(286,301)			(18,869)					
D DA Sch 25			94			(31,078)	0	0	0	(31,078)			(6,240)				
D DA Street and Area Lights			0	D07		0	0	0	0	0		0	0	0	0	0	0
D Avg Customers-Secondary			0	C02		0	0	0	0	0		0	0	0	0	0	0
D Wt Customers-Meters			0	C04		0	0	0	0	0		0	0	0	0	0	0
D DA Street & Area Lights			0	C05		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25P			73	D05		(24,135)	0	0	0	(24,135)		0	0	0	0	0	0
D NCP-Secondary			0	D06		0	0	0	0	0		0	0	0	0	0	0
D NCP-Primary			0	D08	(6,586,000)	0	0	0	0	0		0	0	0	0	0	0
362 Station Equipment Accum Depr			X03			0	0	0	0	0		0	0	0	0	0	0
D NCP-All			0	D02		0	0	0	0	0		0	0	0	0	0	0
D NCP-w/o DA			20212			(5,688,971)	(2,838,346)	(738,524)	(1,941,803)			(127,976)	(42,322)				
D DA Sch 25			1339	D04		(376,882)	0	0	0	(376,882)		0	0	0	0	0	0
D DA Street and Area Lights			0	D07		0	0	0	0	0		0	0	0	0	0	0
D Avg Customers-Secondary			0	C02		0	0	0	0	0		0	0	0	0	0	0
D Wt Customers-Meters			0	C04		0	0	0	0	0		0	0	0	0	0	0
D DA Street & Area Lights			0	C05		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25P			1848	D05		(520,147)	0	0	0	0		0	0	0	0	0	0
D NCP-Secondary			0	D06		0	0	0	0	0		0	0	0	0	0	0
D NCP-Primary			0	D08		0	0	0	0	0		0	0	0	0	0	0
363 Storage Battery Equipment Accum Depr			X01		0	0	0	0	0	0		0	0	0	0	0	0
D NCP-All			100	D02		0	0	0	0	0		0	0	0	0	0	0
D NCP-w/o DA			0	D03		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25			0	D04		0	0	0	0	0		0	0	0	0	0	0
D DA Street and Area Lights			0	D07		0	0	0	0	0		0	0	0	0	0	0
D Avg Customers-Secondary			0	C02		0	0	0	0	0		0	0	0	0	0	0
D Wt Customers-Meters			0	C04		0	0	0	0	0		0	0	0	0	0	0
D DA Street & Area Lights			0	C05		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25P			0	D05		0	0	0	0	0		0	0	0	0	0	0
D NCP-Secondary			0	D06		0	0	0	0	0		0	0	0	0	0	0
D NCP-Primary			0	D08		0	0	0	0	0		0	0	0	0	0	0
364 Poles, Towers & Fixtures Accum Depr			X05		(16,280,000)	0	0	0	0	0		0	0	0	0	0	0
D NCP-All			0	D02		0	0	0	0	0		0	0	0	0	0	0
D NCP-w/o DA			0	D03		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25			0	D04		0	0	0	0	0		0	0	0	0	0	0
D DA Street and Area Lights			5.59	D07		(910,052)	0	0	0	0		0	(910,052)				
D Avg Customers-Secondary			0	C02		0	0	0	0	0		0	0	0	0	0	0
D Wt Customers-Meters			0	C04		0	0	0	0	0		0	0	0	0	0	0
D DA Street & Area Lights			0	C05		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25P			0	D05		0	0	0	0	0		0	0	0	0	0	0
D NCP-Secondary			1.33	D06		(216,524)	(111,395)	(28,984)	(69,461)			(5,023)	(1,661)				
D NCP-Primary			93.08	D08		(15,153,424)	(6,790,499)	(1,766,854)	(4,845,596)	(1,543,053)		(306,171)	(101,252)				
365 Overhead Conductors & Devices Accum Depr			X06		(11,588,000)	0	0	0	0	0		0	0	0	0	0	0
D NCP-All			0	D02		0	0	0	0	0		0	0	0	0	0	0
D NCP-w/o DA			0	D03		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25			0	D04		0	0	0	0	0		0	0	0	0	0	0
D DA Street and Area Lights			0	D07		0	0	0	0	0		0	0	0	0	0	0
D Avg Customers-Secondary			0	C02		0	0	0	0	0		0	0	0	0	0	0
D Wt Customers-Meters			0	C04		0	0	0	0	0		0	0	0	0	0	0
D DA Street & Area Lights			0	C05		0	0	0	0	0		0	0	0	0	0	0
D DA Sch 25P			0	D05		0	0	0	0	0		0	0	0	0	0	0
D NCP-Secondary			1.41	D06		(163,532)	(84,132)	(21,891)	(52,461)			(3,793)	(1,254)				
D NCP-Primary			98.59	D08		(11,434,468)	(5,123,973)	(1,333,233)	(3,505,473)	(1,164,357)		(231,031)	(76,403)				
366 Underground Conduit Accum Depr			X07		(2,974,000)	0	0	0	0	0		0	0	0	0	0	0

Assign	AVISTA UTILITIES	Electric Utility			Idaho Jurisdiction													
Functionalization and Classification																		
1	2	3	4	5	6	7	8	9	10	11	12							
Scenario: Company Base Case	Cost of Service Calculation	General Service	Residential Service	Large Gen Service	Extra Large Gen Service	Potatch Ex Lg Gen Svc	Pumping Service	Street & Area Lights	Open 2	Open 3	Open 4	Open 5						
Scenario: Last Idaho Method modified	For the Year Ended December 31, 2002	Sch 11-12	Sch 1	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49	Open 2	Open 3	Open 4	Open 5						
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Potatch Ex Lg Gen Svc	Pumping Service	Street & Area Lights	Open 2	Open 3	Open 4	Open 5		
1274 D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1275 D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1276 D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1277 D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1278 D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1279 D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1280 D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1281 D	DA Sch 25P	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1282 D	NCP-Secondary	4.52	D06	0	(134,425)	(69,158)	(17,994)	(43,123)	0	0	(3,118)	(1,031)	0	0	0	0	0	0
1283 D	NCP-Primary	95.48	D08	0	(2,639,575)	(1,272,460)	(931,088)	(870,531)	(289,150)	0	(57,373)	(18,974)	0	0	0	0	0	0
1284	367 Underground Conductors & Devices Accum Depr	X08																
1285 D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1286 D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1287 D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1288 D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1289 D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1290 D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1291 D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1292 D	DA Sch 25P	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1293 D	NCP-Secondary	4.52	D06	0	(111,066)	(57,135)	(14,866)	(35,627)	0	0	(2,576)	(852)	0	0	0	0	0	0
1294 D	NCP-Primary	95.48	D08	0	(2,345,944)	(1,051,256)	(273,532)	(719,198)	(238,894)	0	(47,399)	(15,675)	0	0	0	0	0	0
1295	368 Line Transformers Accum Depr	X09																
1296 D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1297 D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1298 D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1299 D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1300 D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1301 D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1302 D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1303 D	DA Sch 25P	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1304 D	NCP-Secondary	100	D06	0	(17,422,000)	(8,963,096)	(2,332,154)	(5,686,973)	0	0	(404,130)	(133,648)	0	0	0	0	0	0
1305 D	NCP-Primary	X10																
1306	369 Services Accum Depr																	
1307 D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1308 D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1309 D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1310 D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1311 D	Avg Customers-Secondary	100	C02	0	(10,309,000)	(8,481,131)	(1,555,841)	(170,975)	0	0	(101,053)	0	0	0	0	0	0	0
1312 D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1313 D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1314 D	DA Sch 25P	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1315 D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1316 D	NCP-Primary	X11																
1317	370 Meters Accum Depr																	
1318 D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1319 D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1320 D	DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1321 D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1322 D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1323 D	Wt Customers-Meters	100	C04	0	(3,043,000)	(1,316,307)	(898,279)	(650,735)	(25,376)	(2,208)	(150,095)	0	0	0	0	0	0	0
1324 D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1325 D	DA Sch 25P	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1326 D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1327 D	NCP-Primary	X10																
1328	371 Installations on Customer Premises Accum Depr																	

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign: AVISTA UTILITIES
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (k) (l) (m)
6 Account Description
7 (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)
8 Notes Functional Allocation Allocator Class Allocator Profoma Totals Functional Totals Residential Service Sch 1 General Service Sch 11-12 Large Gen Service Sch 21-22 Extra Large Gen Service Sch 25 Potlatch Ex-Lg Gen Svc Sch 25P Pumping Service Sch 31-32 Street & Area Lights Sch 41-49 Open 2 Open 3 Open 4 Open 5

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
1329 D NCP-All	0	D02		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1330 D NCP-w/o DA	0	D03		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1331 D DA Sch 25	0	D04		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1332 D DA Street and Area Lights	0	D07		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1333 D Avg Customers-Secondary	100	C02		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1334 D Wt Customers-Meters	0	C04		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1335 D DA Street & Area Lights	0	C05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1336 D DA Sch 25P	0	D05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1337 D NCP-Secondary	0	D06		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1338 D NCP-Primary	0	D08		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1339 372 Leased Property on Customer Premises Accum C	0	X10		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1340 D NCP-All	0	D02		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1341 D NCP-w/o DA	0	D03		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1342 D DA Sch 25	0	D04		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1343 D DA Street and Area Lights	0	D07		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1344 D Avg Customers-Secondary	100	C02		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1345 D Wt Customers-Meters	0	C04		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1346 D DA Street & Area Lights	0	C05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1347 D DA Sch 25P	0	D05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1348 D NCP-Secondary	0	D06		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1349 D NCP-Primary	0	D08		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1350 373 Street Lights & Signal Systems Accum Depr	0	X12		(4,077,000)	0			0	0	0	0	0	0	0	0	0	0	0	0
1351 D NCP-All	0	D02		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1352 D NCP-w/o DA	0	D03		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1353 D DA Sch 25	0	D04		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1354 D DA Street and Area Lights	0	D07		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1355 D Avg Customers-Secondary	0	C02		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1356 D Wt Customers-Meters	0	C04		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1357 D DA Street & Area Lights	100	C05		(4,077,000)	0			0	0	0	0	0	0	0	0	0	0	0	0
1358 D DA Sch 25P	0	D05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1359 D NCP-Secondary	0	D06		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1360 D NCP-Primary	0	D08		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1361 Total Distribution Plant Accumulated Depreciation				(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(546,491)	(3,686,780)	(1,458,607)	(5,366,364)								
1362				(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(546,491)	(3,686,780)	(1,458,607)	(5,366,364)								
1363																			
1364 General Plant Accumulated Depreciation																			
1365 389 Land & Land Rights Accum Depr				(13,000)	0			0	0	0	0	0	0	0	0	0	0	0	0
1366 O P/T/D Plant	M04	S05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1367 O Labor P/T/D Total		S21		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1368 O Labor O&M excl A&G		S22		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1369 O Corporate Cost Allocator	100	S23		(13,000)	(6,670)	(1,439)	(2,130)	(1,650)	(780)	(189)	(141)								
1370 390 Structures & Improvements Accum Depr				(2,442,000)	0			0	0	0	0	0	0	0	0	0	0	0	0
1371 O P/T/D Plant	M04	S05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1372 O Labor P/T/D Total		S21		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1373 O Labor O&M excl A&G		S22		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1374 O Corporate Cost Allocator	100	S23		(2,442,000)	(1,253,026)	(270,404)	(400,081)	(309,979)	(146,534)	(35,514)	(26,462)								
1375 391 Office Furniture & Equipment Accum Depr				(4,267,000)	0			0	0	0	0	0	0	0	0	0	0	0	0
1376 O P/T/D Plant	M04	S05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1377 O Labor P/T/D Total		S21		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1378 O Labor O&M excl A&G		S22		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1379 O Corporate Cost Allocator	100	S23		(4,267,000)	(2,189,461)	(472,487)	(699,076)	(541,639)	(256,045)	(62,055)	(46,238)								
1380 392 Transportation Equipment Accum Depr				(1,507,000)	0			0	0	0	0	0	0	0	0	0	0	0	0
1381 O P/T/D Plant	M04	S05		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1382 O Labor P/T/D Total		S21		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1383 O Labor O&M excl A&G		S22		0	0			0	0	0	0	0	0	0	0	0	0	0	0
1384 O Corporate Cost Allocator	100	S23		(1,507,000)	(773,264)	(166,871)	(246,897)	(191,294)	(90,429)	(21,916)	(16,330)								

Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pottlach Ex Lq Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	Idaho Jurisdiction	
																	Functionalization and Classification	Electric Utility
1384 393 Stores Equipment Accum Depr		M04		(91,000)														
1385 O P/T/D Plant		0	S05															
1386 O Labor P/T/D Total		0	S21															
1387 O Labor O&M excl A&G		0	S22															
1388 O Corporate Cost Allocator		100	S23	(392,000)	(91,000)	(46,693)	(10,076)	(14,909)	(5,461)	(11,551)	(1,323)	(966)	0	0	0	0	0	0
1389 394 Tools, Shop & Garage Equipment Accum Depr		M04																
1390 O P/T/D Plant		0	S05															
1391 O Labor P/T/D Total		0	S21															
1392 O Labor O&M excl A&G		0	S22															
1393 O Corporate Cost Allocator		100	S23	(490,000)	(392,000)	(201,141)	(43,406)	(64,223)	(23,522)	(49,759)	(5,701)	(4,246)	0	0	0	0	0	0
1394 395 Laboratory Equipment Accum Depr		M04																
1395 O P/T/D Plant		0	S05															
1396 O Labor P/T/D Total		0	S21															
1397 O Labor O&M excl A&G		0	S22															
1398 O Corporate Cost Allocator		100	S23	(2,259,000)	(490,000)	(251,426)	(54,258)	(80,278)	(29,403)	(62,199)	(7,126)	(5,310)	0	0	0	0	0	0
1399 396 Power Operated Equipment Accum Depr		M04																
1400 O P/T/D Plant		0	S05															
1401 O Labor P/T/D Total		0	S21															
1402 O Labor O&M excl A&G		0	S22															
1403 O Corporate Cost Allocator		100	S23	(4,949,000)	(2,259,000)	(1,159,126)	(250,140)	(370,099)	(135,553)	(286,750)	(32,853)	(24,479)	0	0	0	0	0	0
1404 397 Communication Equipment Accum Depr		M04																
1405 O P/T/D Plant		0	S05															
1406 O Labor P/T/D Total		0	S21															
1407 O Labor O&M excl A&G		0	S22															
1408 O Corporate Cost Allocator		100	S23	(24,000)	(4,949,000)	(2,539,405)	(548,005)	(810,811)	(296,969)	(628,210)	(71,974)	(53,628)	0	0	0	0	0	0
1409 398 Miscellaneous Equipment Accum Depr		M04																
1410 O P/T/D Plant		0	S05															
1411 O Labor P/T/D Total		0	S21															
1412 O Labor O&M excl A&G		0	S22															
1413 O Corporate Cost Allocator		100	S23	(16,434,000)	(24,000)	(12,315)	(2,658)	(3,932)	(1,440)	(3,046)	(349)	(260)	0	0	0	0	0	0
1414 Total General Plant Accumulated Depreciation				(219,933,000)	(16,434,000)	(6,432,528)	(1,819,743)	(2,682,435)	(986,136)	(2,086,077)	(239,001)	(178,080)	0	0	0	0	0	0
1415 Total Accumulated Reserve for Depreciation				(219,933,000)	(219,933,000)	(69,069,496)	(21,365,219)	(48,588,209)	(16,723,981)	(34,530,120)	(3,643,423)	(6,012,544)	0	0	0	0	0	0
1416 1418 Amortization				(69,000)														
1419 Accum Amortization of Limited Term Plant																		
1420 P Production Plant																		
1421 T Transmission Plant																		
1422 D Distribution Plant																		
1423 O Corporate Cost Allocator																		
1424 1424 Accum Amortization of Intangible Plant-Software																		
1425 O P/T/D Plant																		
1426 O Labor P/T/D Total																		
1427 O Labor O&M excl A&G																		
1428 O Corporate Cost Allocator																		
1429 Accum Amortization of Hydro Refueling Costs																		
1430 P Coincident Peak																		
1431 P Generation Level Consumption																		
1432 P Open																		
1433 P Open																		
1434 Accum Amortization of PGE Buydown Balance																		
1435 P Production Plant																		
1436 Total Amortization																		
1437 492,964,000																		
1438 Total Net Plant																		
1439 492,964,000																		

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

1	2	3	4	5	6	7	8	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
Account	Description	Notes	Functional Allocation	Class	Protoma Totals	Functional Totals	Residential Service	Sch 1	General Service	Sch 11-12	Large Gen Service	Sch 21-22	Extra Large Gen Service	Sch 25	Politch Ex Lq Gen Svc	Sch 25P	Pumping Service	Sch 31-32	Street & Area Lights	Sch 41-49	Open 2	Open 3	Open 4	Open 5
1440	Total Customer Advances For Construction		Input	S13	(478,000)	(478,000)	(393,247)	(72,140)	(7,928)	0	0	0	0	0	0	0	(4,666)	0	0	0	0	0	0	0
1441	Account 369		100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1442	Total Accumulated Deferred Investment Tax Credits		Input	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1443	Open		100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1444	Total Accumulated Deferred Income Taxes		Manual Input		(61,593,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1445	P Production Plant		300	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1446	T Transmission Plant		109	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1447	D Distribution Plant		258	S03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1448	O General Plant		37	S04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1449	Gain on Sale of General Office Building		M04		(625,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1450	O P/T/D Plant		0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1451	O Labor P/T/D Total		0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1452	O Labor O&M excl A&G		0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1453	O Corporate Cost Allocator		100	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1454	DSM & Weatherization		Input		9,110,000	9,110,000	3,150,931	724,240	859,294	2,261,131	1,944,440	859,294	76,264	170,999	11,738	1,889	0	0	0	0	0	0	0	0
1455	DSM Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	Small Gen Capital Costs		Input		829,000	829,000	322,362	74,905	171,443	170,999	11,738	1,889	0	0	0	0	0	0	0	0	0	0	0	0
1457	P Coincident Peak		100	D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1458	Open		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1459	Open		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1460	Total Working Capital		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1461	Total Miscellaneous Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1462			0		(52,757,000)	(52,757,000)	(22,120,205)	(5,318,029)	(12,015,346)	(4,029,562)	(7,157,406)	(893,355)	(1,223,094)	0	0	0	0	0	0	0	0	0	0	0
1463	Total Rate Base		0		440,207,000	440,207,000	176,895,747	42,426,805	101,346,966	68,852,070	7,363,992	7,093,797	0	0	0	0	0	0	0	0	0	0	0	0
1464	Rate of Return		0		4.71%	4.71%	1.97%	9.70%	8.12%	1.17%	5.24%	7.24%	4.55%	0	0	0	0	0	0	0	0	0	0	0
1465	Non-Additive Items		0		20,250,000	20,250,000	8,134,636	1,951,679	4,662,070	1,669,270	3,167,270	338,752	326,322	0	0	0	0	0	0	0	0	0	0	0
1466	Interest		100	S07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1467	Operating and Maintenance Labor Dollars		0		3,543,703	3,543,703	1,225,682	281,722	756,369	334,257	879,558	53,821	12,294	0	0	0	0	0	0	0	0	0	0	0
1470	Production Labor		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1471	P Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1472	Transmission Labor		100	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1473	T Transmission Plant		100	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1474	Distribution Labor		100	S03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	D Distribution Plant		100	S03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1476	Production Transmission Distribution Labor Total		100		7,435,161	7,435,161	2,980,416	722,750	1,725,711	597,794	1,121,074	125,820	161,657	0	0	0	0	0	0	0	0	0	0	0
1477	Customer Accounts Labor		100	S18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1478	C Cust Acctg Exp Subtotal		100	S18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1479	Customer Service Labor		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1480	C Avg Customers-All		100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1481	Sales Labor		100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1482	Generation Level Consumption		100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1483	C Generation Level Consumption		100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1484	Admin & General Labor		100	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1485	O Corporate Cost Allocator		100	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1486	Total Operating and Maintenance Labor		100		12,899,107	12,899,107	6,154,311	1,412,423	2,993,337	1,635,392	841,624	202,792	0	0	0	0	0	0	0	0	0	0	0	0
1487	Customer Accounts Labor		100	S18	1,577,963	1,577,963	1,238,780	272,285	35,365	9,240	3,198	17,685	1,409	0	0	0	0	0	0	0	0	0	0	0
1488	C Cust Acctg Exp Subtotal		100	S18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1489	Customer Service Labor		100	C01	38,032	38,032	31,240	5,731	639	5	0	372	44	0	0	0	0	0	0	0	0	0	0	0
1490	C Avg Customers-All		100	C01	205,525	205,525	65,679	14,973	44,702	19,679	56,378	3,251	863	0	0	0	0	0	0	0	0	0	0	0
1491	Sales Labor		100	E02	3,582,426	3,582,426	1,838,196	396,683	566,920	454,741	199,228	202,792	0	0	0	0	0	0	0	0	0	0	0	0
1492	Generation Level Consumption		100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1493	C Generation Level Consumption		100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1494	Admin & General Labor		100	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1495	O Corporate Cost Allocator		100	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1496	Total Operating and Maintenance Labor		100		12,899,107	12,899,107	6,154,311	1,412,423	2,993,337	1,635,392	841,624	202,792	0	0	0	0	0	0	0	0	0	0	0	0

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (bc) (bd)
6 Class (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br)
7 Allocator
8 Name Description Source / Description
64 Open
65 R02 Open
66 Open
67
68
69 Total Revenue
70 Less: Exp Before Income Tax
71 Less: Interest Expense
72 R03 Income Tax Allocator A
73
74
75 Uniform Return 4.71%
76 Plus: Total Operating Expenses
77 Less: Revenue Offsets
78 Rate Revenue at Uniform Return
79
80 Uniform Return 4.71%
81 Plus: Exp Excl Rev Conv Items
82 Less: Revenue Offsets
83 R04 Revenue Conversion Allocator U
84
85
86 Uniform Return 4.71%
87 Less: Interest Expense
88 R05 Income Tax Allocator U
89
90
91 Income Tax Allocator B
92
93
94 Summed Allocators
95 S01 Production Plant
96
97 S02 Transmission Plant
98
99 S03 Distribution Plant
100
101 S04 General Plant
102
103 S05 P7/D Plant
104
105 S06 P7/D/G Plant
106
107 S07 Rate Base
108
109 S08 Account 361
110
111 S09 Account 362
112
113 S10 Account 364/365
114
115 S11 Account 366/367
116
117 S12 Account 368
118

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Class Allocator	(bc)	(bd)	Electric Utility				Idaho Jurisdiction					(br)		
			(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)		(bn)	(bo)
Name	Description	Total	Sch 1	Sch 1-11-12	Sch 21-22	Sch 25	Sch 28P	Sch 31-32	Sch 41-49	Open 2	Open 3	Open 4	Open 5	Source / Description
119	S13 Account 369	29,520,000	24,285,867	4,455,177	489,589	0	0	289,368	0	0	0	0	0	Sum lines 1031 - 1041
120		100.00%	82.27%	15.09%	1.66%	0.00%	0.00%	0.98%	0.00%	0.00%	0.00%	0.00%	0.00%	
121	S14 Account 370	7,166,000	3,099,769	2,115,370	1,532,423	59,758	5,200	353,460	0	0	0	0	0	Sum lines 1042 - 1052
122		100.00%	43.26%	29.52%	21.38%	0.83%	0.07%	4.93%	0.00%	0.00%	0.00%	0.00%	0.00%	
123	S15 Account 373	7,809,000	0	0	0	0	0	0	7,809,000	0	0	0	0	Sum lines 1075 - 1085
124		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
125	S16 Dist Op Exp Subtotal	1,959,000	863,777	314,139	460,818	110,527	34,527	50,909	124,303	0	0	0	0	Sum lines 269 - 282 + line 286
126		100.00%	44.09%	16.04%	23.52%	5.64%	1.76%	2.60%	6.35%	0.00%	0.00%	0.00%	0.00%	
127	S17 Dist Mtl Exp Subtotal	3,127,000	1,345,488	351,185	914,393	276,812	12,389	60,845	165,887	0	0	0	0	Sum lines 290 - 303
128		100.00%	43.03%	11.23%	29.24%	8.65%	0.40%	1.95%	5.30%	0.00%	0.00%	0.00%	0.00%	
129	S18 Cust Acctg Exp Subtotal	3,787,000	2,972,985	653,466	84,874	22,175	7,676	42,443	3,361	0	0	0	0	Sum lines 312 - 321 + lines 324 - 328
130		100.00%	78.51%	17.26%	2.24%	0.59%	0.20%	1.12%	0.09%	0.00%	0.00%	0.00%	0.00%	
131	S19 O&M Exp excl A&G	97,699,000	35,783,889	8,419,589	20,494,048	8,734,282	22,045,734	1,524,879	696,579	0	0	0	0	line 369
132		100.00%	36.63%	8.62%	20.98%	8.94%	22.56%	1.56%	0.71%	0.00%	0.00%	0.00%	0.00%	
133	S20 Prod & Trans O&M Exp	85,007,000	29,058,266	6,671,211	18,196,935	8,036,841	21,440,034	1,293,294	304,419	0	0	0	0	line 203 + line 264
134		100.00%	34.18%	7.85%	21.41%	9.45%	25.22%	1.53%	0.36%	0.00%	0.00%	0.00%	0.00%	
135	S21 Labor P/T/D Total	7,435,161	2,980,416	722,750	1,725,711	597,734	1,121,074	125,820	161,657	0	0	0	0	line 1479
136		100.00%	40.09%	9.72%	23.21%	8.04%	15.08%	1.69%	2.17%	0.00%	0.00%	0.00%	0.00%	
137	S22 Labor O&M excl A&G	9,256,681	4,316,115	1,015,740	1,806,416	626,657	1,180,651	147,128	163,973	0	0	0	0	Sum lines 1479 - 1486
138		100.00%	46.63%	10.97%	19.51%	6.77%	12.75%	1.59%	1.77%	0.00%	0.00%	0.00%	0.00%	
139	S23 Corporate Cost Allocator	1,000	513	111	164	60	127	15	11	0	0	0	0	25% S19, 25% S22, 25% C01, 25% S24
140		100.00%	51.31%	11.07%	16.38%	6.00%	12.69%	1.45%	1.08%	0.00%	0.00%	0.00%	0.00%	
141	S24 Net P/T/D Plant	463,414,000	184,669,287	44,637,916	106,264,694	38,367,949	71,616,896	7,823,734	8,033,524	0	0	0	0	Sum lines 890, 929, 1086, 1165, 1204, 1361
142		100.00%	39.85%	9.63%	23.36%	8.28%	15.45%	1.69%	1.73%	0.00%	0.00%	0.00%	0.00%	
143	S25 Open	0	0	0	0	0	0	0	0	0	0	0	0	Open
144	S26 Open	0	0	0	0	0	0	0	0	0	0	0	0	Open
145	S27 Open	0	0	0	0	0	0	0	0	0	0	0	0	Open
146														
147														
148														
149														
150														
151														
152														
153														
154														
155														
156														
157														
158														
159														
160														
161														
162														
163														

AVISTA UTILITIES
Functional Allocation Tables
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (al)
6
7
8

9 Production Function Factor Table (pfactor)
10 Class Factor Name P01 P02 P03 P04 P05 P06 P07 P08 P09
11 Total Factor 100 100 100 100 200 58,211 5,486 2,399 1,391
12 D01 Coincident Peak 0 35.57 30.96 100 33.26 33,021 4,436 1,349 556
13 E02 Generation Level Consumption 100 64.43 69.04 0 166.74 25,190 1,050 835
14 xxx Open 0 0 0 0 0 0 0 0 0
15 xxx Open 0 0 0 0 0 0 0 0 0
16 MWH Gen Thermal PC Hydro PC Other PC P01 + T01 CS PII CS A/D CS Depr CS O&M

17 Transmission Function Factor Table (tfactor)
18 Class Factor Name T01 T02 T03 T04
19 Total Factor 100 0 0 0
20 D01 Coincident Peak 33.26
21 E02 Generation Level Consumption 66.74
22 xxx Open 0
23 Avg PC

24 Distribution Function Factor Table (dfactor)
25 Class Factor Name X01 X02 X03 X04 X05 X06 X07 X08 X09
26 Total Factor 100 2704 23399 0 100 100 100 100 100
27 D02 NCP-All 0 0 0 0 0 0 0 0 0
28 D03 NCP-w/o DA 0 2537 20212 0 0 0 0 0 0
29 D04 DA Sch 25 0 94 1339 0 0 0 0 0
30 D07 DA Street and Area Lights 0 0 0 0 5.59 0 0 0 0
31 C02 Avg Customers-Secondary 0 0 0 0 0 0 0 0 0
32 C04 Wt Customers-Meters 0 0 0 0 0 0 0 0 0
33 C05 DA Street & Area Lights 0 0 0 0 0 0 0 0 0
34 D05 DA Sch 25P 0 73 1848 0 0 0 0 0 0
35 D06 NCP-Secondary 0 0 0 0 1.33 1.41 4.52 4.52 100
36 D08 NCP-Primary 0 0 0 0 93.08 98.59 95.48 95.48 0
37 #360 #361 #362 #363 #364 #365 #366 #367 #368 #369 #370 #371 #372 #373

38 Customer Accounting Function Factor Table (afactor)
39 Class Factor Name K01 K02 K03 K04
40 Total Factor 100 100 2467 0
41 C01 Avg Customers-All 100 0 2440
42 C03 Wt Customers-Meter Reading 0 100 0
43 C06 DA Handbilled 0 0 27
44 xxx Open 0 0 0 Billing
45

46 Customer Information Function Factor Table (ifactor)
47 Class Factor Name I01 I02 I03 I04
48 Total Factor 100 1362 0
49 C01 Avg Customers-All 100 46
50 S01 Production Plant 0 1316
51 xxx Open 0 0 0 DSM
52

53 Sales Function Factor Table (sfactor)
54 Class Factor Name V01 V02 V03 V04
55 Total Factor 100 100 100 0
56 E02 Generation Level Consumption 100 0 50
57 C01 Avg Customers-All 0 100 50
58 xxx Open 0 0 0
59

1 Assign
 2 Scenario: Company Base Case
 3 Last Idaho Method modified
 4 Common Costs by 4-Factor
 5 (al) (ak) (al) (am) (an) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay)
 6
 7
 8

60 Miscellaneous Function Factor Table (miscfactor)
 61 Class Factor Name
 62 Total Factor
 63 S05 P7TD Plant
 64 S21 Labor P7TD Total
 65 S22 Labor O&M excl A&G
 66 S23 Corporate Cost Allocator
 67

	M01	M02	M03	M04
Total Factor	100	100	100	100
P7TD Plant	100	0	0	0
Labor P7TD Total	0	0	100	0
Labor O&M excl A&G	0	100	0	0
Corporate Cost Allocator	0	0	0	100
Plant Related	0	0	0	0
Total Labor	0	0	0	100
PTD Labor				

Electric Utility
 Idaho Jurisdiction

22-Jan-04
 5:29 PM

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

1 Proforma
2 Pro Forma Results of Operations
3 Company Case
4

5 (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u)
6 Account Description Notes Labor Dollars O&M Expense Totals per Books Column B Deferred FIT Rate Base Office Bldg. AFUDC Elim. AFUDC Common Coststrip 3 Common Kettle Falls Disallowance Deferred Cost & DSM Inv. Weatheritz Customer Advances Normalization Revenue Hydro Rel Accounting Eliminate Pro Forma Uncollectible Regulatory
7 7 Account Description Notes Labor Dollars O&M Expense Totals per Books Column B Deferred FIT Rate Base Office Bldg. AFUDC Elim. AFUDC Common Coststrip 3 Common Kettle Falls Disallowance Deferred Cost & DSM Inv. Weatheritz Customer Advances Normalization Revenue Hydro Rel Accounting Eliminate Pro Forma Uncollectible Regulatory
8 8 Account Description Notes Labor Dollars O&M Expense Totals per Books Column B Deferred FIT Rate Base Office Bldg. AFUDC Elim. AFUDC Common Coststrip 3 Common Kettle Falls Disallowance Deferred Cost & DSM Inv. Weatheritz Customer Advances Normalization Revenue Hydro Rel Accounting Eliminate Pro Forma Uncollectible Regulatory
9 9 Operation & Maintenance Expenses

10	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
11	500-OP Steam	Supervision & Engineering		35,485	74,000																
12	501-OP Steam	Fuel		178,184	5,344,000																
13	502-OP Steam	Steam Expenses		100,374	281,000																
14	503-OP Steam	From Other Sources		0	1,000																
15	504-OP Steam	Steam Transferred-CR		0	0																
16	505-OP Steam	Electric Expenses		105,119	203,000																
17	506-OP Steam	Miscellaneous Power Exp.		30,338	1,027,000																
18	507-OP Steam	Rents		0	21,000																
19	Total Steam Operation			449,500	6,951,000																
20	510-MT Steam	Supervision & Engineering		10,798	74,000																
21	511-MT Steam	Structures		1,533	113,000																
22	512-MT Steam	Boiler Plant		133,368	1,086,000																
23	513-MT Steam	Electric Plant		53,280	358,000																
24	514-MT Steam	Miscellaneous Plant		18,716	144,000																
25	Total Steam Maintenance			217,895	1,775,000																
26	Total Steam			667,195	8,726,000																
27	535-OP Hydro	Supervision & Engineering		255,064	424,000																
28	536-OP Hydro	Water For Power		0	242,000																
29	537-OP Hydro	Hydraulic Expenses		123,475	464,000											257,000					
30	538-OP Hydro	Electric Expenses		764,336	1,063,000																
31	539-OP Hydro	Miscellaneous Power Exp.		70,601	183,000																
32	540-OP Hydro	Rents		0	191,000																
33	Total Hydraulic Operation			1,213,476	2,547,000																
34	541-MT Hydro	Supervision & Engineering		54,758	79,000																
35	542-MT Hydro	Structures		28,523	58,000																
36	543-MT Hydro	Reservoirs, Dams & Waterways		141,837	253,000																
37	544-MT Hydro	Electric Plant		367,959	630,000																
38	545-MT Hydro	Miscellaneous Plant		3,534	8,000																
39	Total Hydraulic Maintenance			596,611	1,028,000																
40	Total Hydraulic			1,810,087	3,575,000																
41	546-OP Other	Supervision & Engineering		6,051	8,000																
42	547-OP Other	Fuel		1,567	1,365,000																
43	548-OP Other	Generation Expenses		40,817	10,000																
44	549-OP Other	Miscellaneous Power Exp.		2,918	95,000																
45	550-OP Other	Rents		0	3,234,000																
46	Total Other Operation			51,353	4,712,000																
47	551-MT Other	Supervision & Engineering		40,889	60,000																
48	552-MT Other	Structures		1,409	14,000																
49	553-MT Other	Generating & Electric Plant		93,841	196,000																
50	554-MT Other	Miscellaneous Plant		7,660	32,000																
51	Total Other Maintenance			143,799	302,000																
52	Total Other			195,152	5,014,000																
53	555-OP Total Purchased Power			0	39,904,000																
54	556-OP Total System Control & Load Dispatching			176,198	346,000																
55	557-OP Total Other Expenses			695,071	38,806,000																
56	Total Production Expenses			3,543,703	96,371,000																

AVISTA UTILITIES
Idaho Jurisdiction
Electric Utility

1 Proforma
2 Pro Forma Results of Operations
3 Company Case
4 For the Year Ended December 31, 2002

	(d)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
Account	Description	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Reserve Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Nez Perce Settlement Adj Column U	Remove Misc Tariffs Adj Column V	PGE Monetiz Amort Adj Col W	Payroll Clearing Adj Col X	Coyote Springs Adj Col Y	Small Generation Z	Capital Cost Sim Gen Opt Adj Col AA	Pro Forma Power Supply Adj Column AB	Pro Forma Pension Adj Col AC	Pro Forma Insurance Adj Col AD	Pro Forma Labor Non-Exec Adj Col AE	Pro Forma Labor Exec Adj Col AF	Pro Forma Veg Mgmt Adj Col AG
5	Operation & Maintenance Expenses																	
10	Production Expenses																	
11	500-OP Steam Supervision & Engineering								1,000					2,000				3,000
12	501-OP Steam Fuel								6,000				1,190,000	9,000				16,000
13	502-OP Steam Steam Expenses								3,000					5,000				9,000
14	503-OP Steam From Other Sources																	
15	504-OP Steam Steam Transferred CR																	
16	505-OP Steam Electric Expenses								4,000					6,000				9,000
17	506-OP Steam Miscellaneous Power Exp.								1,000					2,000				3,000
18	507-OP Steam Rents																	
19	Total Steam Operation								15,000				1,190,000	24,000				40,000
20	510-MT Steam Supervision & Engineering								0					1,000				1,000
21	511-MT Steam Structures								0					0				0
22	512-MT Steam Boiler Plant								5,000					7,000				12,000
23	513-MT Steam Electric Plant								2,000					3,000				5,000
24	514-MT Steam Miscellaneous Plant								1,000					1,000				2,000
25	Total Steam Maintenance								8,000					12,000				20,000
26	Total Steam								23,000				1,190,000	36,000				60,000
27	Total Hydro								9,000					14,000				22,000
28	535-OP Hydro Supervision & Engineering																	
29	536-OP Hydro Water For Power											51,000		7,000				11,000
30	537-OP Hydro Hydraulic Expenses								4,000					41,000				69,000
31	538-OP Hydro Electric Expenses								26,000					4,000				6,000
32	539-OP Hydro Miscellaneous Power Exp.								2,000									
33	540-OP Hydro Rents																	
34	Total Hydro								41,000				51,000	66,000				108,000
35	541-MT Hydro Supervision & Engineering								2,000					3,000				5,000
36	542-MT Hydro Structures								1,000									2,000
37	543-MT Hydro Reservoirs, Dams & Waterways								5,000					8,000				13,000
38	544-MT Hydro Electric Plant								13,000					20,000				33,000
39	545-MT Hydro Miscellaneous Plant													0				0
40	Total Hydro								62,000				51,000	99,000				162,000
41	Total Hydraulic Maintenance								21,000					33,000				54,000
42	Total Hydraulic								62,000				51,000	99,000				162,000
43	546-OP Other Supervision & Engineering								0					0				0
44	547-OP Other Fuel								0					0				0
45	548-OP Other Generation Expenses								1,000				10,924,000	2,000				4,000
46	549-OP Other Miscellaneous Power Exp.								0	1,296,000				0				0
47	550-OP Other Rents												(24,000)					0
48	Total Other Operation								1,000	1,296,000			10,900,000	2,000				4,000
49	551-MT Other Supervision & Engineering								2,000				2,000					4,000
50	552-MT Other Structures								0				0					0
51	553-MT Other Generating & Electric Plant								3,000				5,000					8,000
52	554-MT Other Miscellaneous Plant								5,000				7,000					12,000
53	Total Other								6,000	1,296,000			9,000					17,000
54	Total Other								6,000	1,296,000			9,000					17,000
55	Total Purchased Power								6,555,000				6,555,000					13,110,000
56	555-OP Total System Control & Load Dispatching								6,000				9,000					15,000
57	556-OP Total System Control & Load Dispatching								24,000				37,000					61,000
58	557-OP Total Other Expenses											(26,542,000)						24,000
59	Total Production Expenses								121,000	1,296,000			190,000					314,000
60	Total Production Expenses								121,000	1,296,000			190,000					314,000

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES

Operation and Maintenance Expenses
For the Year Ended December 31, 2002

1 Proforma
2 Pro Forma Results of Operations
3 Company Case

(a)	(b)	(c)	(d)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	
Account	Description	Pro Forma Adj Col AH	Pro Forma Adj Col AI	Subtotal Company Base Case														Net Total of All Adjustments	Total	
9	Operation & Maintenance Expenses																			
10	Production Expenses																			
11	500-OP Steam Supervision & Engineering			80,000																80,000
12	501-OP Steam Fuel			6,565,000																6,565,000
13	502-OP Steam Steam Expenses			298,000																298,000
14	503-OP Steam From Other Sources			1,000																1,000
15	504-OP Steam Steam Transferred-CR			0																0
16	505-OP Steam Electric Expenses			222,000																222,000
17	506-OP Steam Miscellaneous Power Exp.			1,033,000																1,033,000
18	507-OP Steam Rents			21,000																21,000
19	Total Steam Operation	0	0	8,220,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,220,000
20	510-MT Steam Supervision & Engineering			76,000																76,000
21	511-MT Steam Structures			113,000																113,000
22	512-MT Steam Boiler Plant			1,110,000																1,110,000
23	513-MT Steam Electric Plant			388,000																388,000
24	514-MT Steam Miscellaneous Plant			148,000																148,000
25	Total Steam Maintenance	0	0	1,815,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,815,000
26	Total Steam	0	0	10,035,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,035,000
27																				
28	535-OP Hydro Supervision & Engineering			469,000																469,000
29	536-OP Hydro Water For Power			293,000																293,000
30	537-OP Hydro Hydraulic Expenses			743,000																743,000
31	538-OP Hydro Electric Expenses			1,199,000																1,199,000
32	539-OP Hydro Miscellaneous Power Exp.			175,000																175,000
33	540-OP Hydro Rents			191,000																191,000
34	Total Hydraulic Operation	0	0	3,070,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,070,000
35	541-MT Hydro Supervision & Engineering			89,000																89,000
36	542-MT Hydro Structures			64,000																64,000
37	543-MT Hydro Reservoirs, Dams & Waterways			279,000																279,000
38	544-MT Hydro Electric Plant			696,000																696,000
39	545-MT Hydro Miscellaneous Plant			8,000																8,000
40	Total Hydraulic Maintenance	0	0	1,136,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,136,000
41	Total Hydraulic	0	0	4,206,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,206,000
42																				
43	546-OP Other Supervision & Engineering			8,000																8,000
44	547-OP Other Fuel			12,289,000																12,289,000
45	548-OP Other General Expenses			17,000																17,000
46	549-OP Other Miscellaneous Power Exp.			1,391,000																1,391,000
47	550-OP Other Rents			3,210,000																3,210,000
48	Total Other Operation	0	0	16,915,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,915,000
49	551-MT Other Supervision & Engineering			68,000																68,000
50	552-MT Other Structures			14,000																14,000
51	553-MT Other Generating & Electric Plant			212,000																212,000
52	554-MT Other Miscellaneous Plant			33,000																33,000
53	Total Other Maintenance	0	0	327,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	327,000
54	Total Other	0	0	17,242,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,242,000
55																				
56	555-OP Total Purchased Power			46,559,000																46,559,000
57	556-OP Total System Control & Load Dispatching			357,000																357,000
58	557-OP Total Other Expenses			1,123,000																1,123,000
59	Total Production Expenses	0	0	79,522,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79,522,000
60																				

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

61 Proforma
62 Pro Forma Results of Operations
63 Company Case
64

(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
Account Description	Notes	Labor Dollars	O&M Expense	Totals per Books	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Coststrip 3 AFUDC Elim.	Coststrip Common AFUDC	Kettle Falls Disallowance	MOPS Defered Cost	Weatheriz & DSM Inv.	Customer Advances	Revenue Normalization	Hydro Rel Accounting	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	
		Adj Column C	Column B	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P			
65	Transmission Expenses																		
70	560-OP Supervision & Engineering	331,387	707,000																
71	561-OP Load Dispatching	214,192	332,000																
72	562-OP Station Expenses	19,429	45,000																
73	563-OP Overhead Line Expenses	16,485	39,000																
74	564-OP Underground Line Expenses	0	0																
75	565-OP Transmission of Electricity By Others	0	2,905,000																
76	566-OP Miscellaneous Expenses	24,103	104,000																
77	567-OP Rents	0	40,000																
78	Total Transmission Operation	605,586	4,172,000																
79	568-MT Supervision & Engineering	31,260	47,000																
80	569-MT Structures	4,050	6,000																
81	570-MT Station Equipment	201,001	409,000																
82	571-MT Overhead Lines	16,919	39,000																
83	572-MT Underground Lines	2,129	3,000																
84	573-MT Miscellaneous Plant	127	1,000																
85	Total Transmission Maintenance	255,486	505,000																
86	Total Transmission Expenses	861,082	4,677,000																
87																			
88	Distribution Expenses																		
89	580-OP Supervision & Engineering	141,497	201,000																
90	581-OP Load Dispatching	389	1,000																
91	582-OP Station Expenses	57,068	104,000																
92	583-OP Overhead Line Expenses	254,057	375,000																
93	584-OP Underground Line Expenses	306,398	441,000																
94	585-OP Street Lighting & Signal Systems	49,795	94,000																
95	586-OP Meter Expenses	358,834	480,000																
96	587-OP Customer Installations Expenses	96,480	138,000																
97	588-OP Miscellaneous Expenses	464,521	780,000																
98	589-OP Rents	0	125,000																
99	Total Distribution Operation	1,729,019	2,740,000																
100	590-MT Supervision & Engineering	101,726	158,000																
101	591-MT Structures	8,548	16,000																
102	592-MT Station Equipment	64,484	140,000																
103	593-MT Overhead Lines	803,991	1,296,000																
104	594-MT Underground Lines	139,629	206,000																
105	595-MT Line Transformers	72,160	122,000																
106	596-MT Street Lighting & Signal Systems	31,390	57,000																
107	597-MT Meters	3,605	6,000																
108	598-MT Miscellaneous Plant	75,634	146,000																
109	Total Distribution Maintenance	1,301,957	2,147,000																
110	Total Distribution Expenses	3,030,376	4,887,000																
111																			
112	Customer Accounting Expenses																		
113	901-OP Supervision	25,545	38,000																
114	902-OP Meter Reading	490,187	768,000																
115	903-OP Customer Records & Collections	1,007,454	2,467,000																
116	904-OP Uncollectible Accounts	0	552,000										50,000						
117	905-OP Misc Customer Accounts Expenses	54,777	277,000																
118	Total Customer Accounting Expenses	1,577,963	4,102,000										50,000						
119																			
120																			

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

61	Proforma	(v)	(w)	(x)	(y)	(z)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
62	Pro Forma Results of Operations	Injuries	Federal	Pro Forma	Eliminate Def	Nez Perce	Remove	POE Moneiz	Payroll	Coyle	Small	Capital Cost	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
63	Company Case	& Damages	Income Tax	Restate Debt	Power Costs	Settlement	Misc Tariffs	Amort	Clearing	Springs	Generation	Sm Gen Opt	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
64		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Column X	Adj Column Y	Z	Adj Column AA	Adj Column AB	Adj Column AC	Adj Column AD	Adj Column AE	Adj Column AF
65	65																
66	66																
67	67																
68	68																
69	69																
70	70																
71	71																
72	72																
73	73																
74	74																
75	75																
76	76																
77	77																
78	78																
79	79																
80	80																
81	81																
82	82																
83	83																
84	84																
85	85																
86	86																
87	87																
88	88																
89	89																
90	90																
91	91																
92	92																
93	93																
94	94																
95	95																
96	96																
97	97																
98	98																
99	99																
100	100																
101	101																
102	102																
103	103																
104	104																
105	105																
106	106																
107	107																
108	108																
109	109																
110	110																
111	111																
112	112																
113	113																
114	114																
115	115																
116	116																
117	117																
118	118																
119	119																
120	120																

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

61 Proforma
62 Pro Forma Results of Operations
63 Company Case
64

65	(a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	
66	Account Description	Pro Forma Adj Col AH	Pro Forma Adj Col AI	Transmission Company	Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total	
67	Transmission Expenses																		
70	560-OP Supervision & Engineering			788,000													81,000	788,000	
71	561-OP Load Dispatching			370,000													38,000	370,000	
72	562-OP Station Expenses			49,000													4,000	49,000	
73	563-OP Overhead Line Expenses			41,000													2,000	41,000	
74	564-OP Underground Line Expenses			0													0	0	
75	565-OP Transmission of Electricity By Others			3,359,000													454,000	3,359,000	
76	566-OP Miscellaneous Expenses			137,000													33,000	137,000	
77	567-OP Rents			40,000													0	40,000	
78	Total Transmission Operation	0	0	4,784,000	0	0	0	0	0	0	0	0	0	0	0	0	612,000	4,784,000	
79	568-MT Supervision & Engineering			71,000													24,000	71,000	
80	569-MT Structures			6,000													0	6,000	
81	570-MT Station Equipment			445,000													36,000	445,000	
82	571-MT Overhead Lines			175,000													136,000	175,000	
83	572-MT Underground Lines			3,000													0	3,000	
84	573-MT Miscellaneous Plant			1,000													0	1,000	
85	Total Transmission Maintenance	0	0	701,000	0	0	0	0	0	0	0	0	0	0	0	0	196,000	701,000	
86	Total Transmission Expenses	0	0	5,485,000	0	0	0	0	0	0	0	0	0	0	0	0	808,000	5,485,000	
87																			
88	Distribution Expenses																		
89	580-OP Supervision & Engineering			226,000													25,000	226,000	
90	581-OP Load Dispatching			1,000													0	1,000	
91	582-OP Station Expenses			114,000													10,000	114,000	
92	583-OP Overhead Line Expenses			421,000													46,000	421,000	
93	584-OP Underground Line Expenses			496,000													55,000	496,000	
94	585-OP Street Lighting & Signal Systems			103,000													9,000	103,000	
95	586-OP Meter Expenses			543,000													63,000	543,000	
96	587-OP Customer Installations Expenses			155,000													17,000	155,000	
97	588-OP Miscellaneous Expenses			863,000													83,000	863,000	
98	589-OP Rents			126,000													0	126,000	
99	Total Distribution Operation	0	0	3,048,000	0	0	0	0	0	0	0	0	0	0	0	0	306,000	3,048,000	
100	590-MT Supervision & Engineering			160,000													2,000	160,000	
101	591-MT Structures			17,000													1,000	17,000	
102	592-MT Station Equipment			151,000													11,000	151,000	
103	593-MT Overhead Lines			2,523,000													1,227,000	2,523,000	
104	594-MT Underground Lines			232,000													26,000	232,000	
105	595-MT Line Transformers			135,000													13,000	135,000	
106	596-MT Street Lighting & Signal Systems			63,000													6,000	63,000	
107	597-MT Meters			6,000													0	6,000	
108	598-MT Miscellaneous Plant			160,000													14,000	160,000	
109	Total Distribution Maintenance	0	0	3,447,000	0	0	0	0	0	0	0	0	0	0	0	0	1,300,000	3,447,000	
110	Total Distribution Expenses	0	0	6,495,000	0	0	0	0	0	0	0	0	0	0	0	0	1,606,000	6,495,000	
111																			
112	Customer Accounting Expenses																		
113	901-OP Supervision			42,000													4,000	42,000	
114	902-OP Meter Reading			856,000													88,000	856,000	
115	903-OP Customer Records & Collections			2,644,000													177,000	2,644,000	
116	904-OP Uncollectible Accounts			467,000													(85,000)	467,000	
117	905-OP Misc Customer Accounts Expenses			287,000													10,000	287,000	
118	Total Customer Accounting Expenses	0	0	4,296,000	0	0	0	0	0	0	0	0	0	0	0	0	194,000	4,296,000	
119																			
120																			

AVISTA UTILITIES
Idaho Jurisdiction
Electric Utility
Operation and Maintenance Expenses and Other Taxes
For the Year Ended December 31, 2002

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
121 Proforma	Notes	Labor Dollars	O&M Expense	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elim.	Colstrip 3 AFUDC Common Disallowance	Kettle Falls Deferred Cost	MOPS	Weatheriz & DSM Inv.	Customer Advances	Revenue Normalization	Hydro Rel Accounting	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense				
122 Pro Forma Results of Operations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123 Company Case		29,584	3,895,000	56,000																	
124	Customer Information Expenses	8,448	61,000																		
125	130 907-OP Supervision		0																		
126	131 908-OP Customer Assistance Expenses		3,895,000																		
127	132 909-OP Advertising		0																		
128	133 910-OP Misc Customer Service & Info Exp		61,000																		
129	134 Total Customer Information Expenses	8,448	61,000																		
130	135 Sales Expenses	38,032	4,016,000																		
131	136 911-OP Supervision	9,748	7,000																		
132	138 912-OP Demonstrating & Selling Expenses	179,635	285,000																		
133	139 913-OP Advertising Expenses	5,412	63,000																		
134	140 916-OP Misc Sales Expenses	10,730	30,000																		
135	141 Total Sales Expenses	205,525	395,000																		
136	142 Subtotal Expenses	9,256,681	114,458,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000	257,000	0	0	0	0
137	143 Administrative & General Expenses	2,804,946	4,779,000																		
138	146 920-OP Admin & General Salaries	0	1,943,000																		
139	147 921-OP Office Supplies & Expenses	0	(10,000)																		
140	148 922-OP Admin Expenses Transferred - CR	3,371	3,025,000																		
141	149 923-OP Outside Services Employed	48,399	576,000																		
142	150 924-OP Property Insurance Premium	0	287,000																		
143	151 925-OP Injuries & Damages	0	7,000																		
144	152 926-OP Employee Pension & Benefits	168,802	1,458,000																		
145	153 927-OP Franchise Requirements	328,474	974,000																		
146	154 928-OP Regulatory Commission Expenses	0	1,990,000																		16,000
147	155 930-OP Miscellaneous & General Expense	198,434	1,014,000													41,000					
148	156 931-OP Rents	3,582,426	16,343,000																		
149	157 935-MT Maintenance of General Plant	12,839,107	130,781,000																		
150	158 Total Administrative & General Expenses	3,582,426	16,343,000	0	0	0	0	0	0	0	0	0	0	0	0	41,000	0	0	0	0	16,000
151	159 Total Operating & Maintenance Expenses	12,839,107	130,781,000	0	0	0	0	0	0	0	0	0	0	0	0	91,000	257,000	0	0	0	16,000
152	162 Taxes Other Than Income Taxes	1,006,000																	27,000		
153	163 Property -Production	1,883,000																	8,000		
154	164 -Transmission	3,583,000																	0		
155	165 -Distribution	0																	1,000		
156	166 -Administrative & General	0																	0		
157	167 Open	0																	0		
158	168 Open	0																	0		
159	169 Open	0																	0		
160	170 Open	0																	0		
161	171 State Kwh Generation-Production	486,000																	0		
162	172 Montana/Oregon SIT-Production	214,000																	0		
163	173 Misc -Production	30,000																	0		
164	174 -Distribution	9,000																	0		
165	175 B&O -Distribution	1,660,000																	(1,660,000)		
166	176 Excise -Distribution	1,000																	0		
167	177	0																	0		
168	178 Total Taxes Other Than Income Taxes	0	8,822,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,000	0	0
169	179																		0		
170	180																		0		

AVISTA UTILITIES
Operation and Maintenance Expenses and Other Taxes
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

Pro Forma
122 Pro Forma Results of Operations
123 Company Case
124

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Rstate Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Nez Perce Settlement Adj Column U	Remove Misc Tariffs Adj Column V	PGE Monetiz Amort Adj Col W	Clearing Adj Col X	Coyote Springs Adj Col Y	Small Generation Z	CapitalCost Sml Gan Opt Adj Col AA	Pro Forma Power Supply Adj Column AB	Pro Forma Pension Adj Col AC	Pro Forma Insurance Adj Col AD	Pro Forma Labor Non-Exec Adj Col AE	Pro Forma Labor Exec Adj Col AF	Pro Forma Veg Mgmt Adj Col AG
121 Proforma																	
122 Pro Forma Results of Operations																	
123 Company Case																	
124																	
125 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)																	
126																	
127 Account Description																	
128																	
129 Customer Information Expenses																	
130 907-OP Supervision																	
131 908-OP Customer Assistance Expenses																	
132 909-OP Advertising																	
133 910-OP Misc Customer Service & Info Exp																	
134 Total Customer Information Expenses																	
135																	
136 Sales Expenses																	
137 911-OP Supervision																	
138 912-OP Demonstrating & Selling Expenses																	
139 913-OP Advertising Expenses																	
140 916-OP Misc Sales Expenses																	
141 Total Sales Expenses																	
142																	
143 Subtotal Expenses																	
144																	
145 Administrative & General Expenses																	
146 920-OP Admin & General Salaries																	
147 921-OP Office Supplies & Expenses																	
148 922-OP Admin Expenses Transferred - CR																	
149 923-OP Outside Services Employed																	
150 924-OP Property Insurance Premium																	
151 925-OP Injuries & Damages																	
152 926-OP Employee Pension & Benefits																	
153 927-OP Franchise Requirements																	
154 928-OP Regulatory Commission Expenses																	
155 930-OP Miscellaneous & General Expense																	
156 931-OP Rents																	
157 935-MT Maintenance of General Plant																	
158 Total Administrative & General Expenses																	
159																	
160 Total Operating & Maintenance Expenses																	
161																	
162 Taxes Other Than Income Taxes																	
163 Property -Production																	
164 -Transmission																	
165 -Distribution																	
166 -Administrative & General																	
167 Open																	
168 Open																	
169 Open																	
170 Open																	
171 State Kwh Generation-Production																	
172 Montana/Oregon SIT-Production																	
173 Misc -Production																	
174 -Distribution																	
175 B&O -Distribution																	
176 Excise -Distribution																	
177																	
178																	
179																	
180 Total Taxes Other Than Income Taxes																	

AVISTA UTILITIES
 Depreciation Expense
 For the Year Ended December 31, 2002

Idaho Jurisdiction
 Electric Utility

181 Proforma
 182 Pro Forma Results of Operations
 183 Company Case

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
184	Notes																				
185	System Current Accrual																				
186	Expense Column B																				
187	Totals per Books																				
188	Def. Gain on Office Bldg. AFUDC Elim. AFUDC Disallowance Deferred Cost & DSM Inv. Weatheriz Advances Customer Revenue Normalization Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P																				
189	Depreciation Expense																				
190	<i>Production Plant Depreciation Expense</i>																				
191	31X	Steam Production Depr Exp					3,626,000														
192	32X	Nuclear Production Depr Exp					0														
193	33X	Hydraulic Production Depr Exp					1,688,000														
194	34X	Other Production Depr Exp					538,000														
195		Total Production Plant Depreciation Expense			5,852,000		18,281,700			0		0			0						
196										218,000											
197	<i>Transmission Plant Depreciation Expense</i>																				
198	350	Land & Land Rights Depr Exp			125,055		40,000														
199	352	Structures & Improvements Depr Exp			193,188		62,000														
200	353	Station Equipment Depr Exp			3,055,780		984,000														
201	354	Towers & Fixtures Depr Exp			254,922		82,000														
202	355	Overhead Conductors & Devices Depr Exp			2,265,044		729,000														
203	356	Poles & Fixtures Depr Exp			1,191,540		383,000														
204	357	Underground Conduit Depr Exp			9,442		3,000														
205	358	Underground Conductors & Devices Depr Exp			20,803		7,000														
206	359	Roads & Trails Depr Exp			24,448		8,000														
207		Total Transmission Plant Depreciation Expense			2,298,000		7,140,202			0		0			0						
208										218,000											
209	<i>Distribution Plant Depreciation Expense</i>																				
210	360	Land & Land Rights Depr Exp			0		0														
211	361	Structures & Improvements Depr Exp			54,346		53,000														
212	362	Station Equipment Depr Exp			616,602		596,000														
213	363	Storage Battery Equipment Depr Exp			0		0														
214	364	Poles, Towers & Fixtures Depr Exp			1,099,651		1,063,000														
215	365	Overhead Conductors & Devices Depr Exp			543,824		525,000														
216	366	Underground Conduit Depr Exp			365,342		353,000														
217	367	Underground Conductors & Devices Depr Exp			792,673		766,000														
218	368	Line Transformers Depr Exp			1,135,991		1,099,000														
219	369	Services Depr Exp			712,333		689,000														
220	370	Meters Depr Exp			216,841		210,000														
221	371	Installations on Customer Premises Depr Exp			0		0														
222	372	Leased Property on Customer Premises Depr Exp			0		0														
223	373	Street Lights & Signal Systems Depr Exp			328,172		317,000														
224		Total Distribution Plant Depreciation Expense			5,670,000		5,865,965			0		0			0						
225										218,000											
226	<i>General Plant Depreciation Expense</i>																				
227	303.1X	Computer Software Amort Exp			N/A		1,444,000														
228	369	Land & Land Rights Depr Exp			1,403		1,000														
229	390	Structures & Improvements Depr Exp			784,416		286,000														
230	391	Office Furniture & Equipment Depr Exp			2,500,799		913,000														
231	392	Transportation Equipment Depr Exp			94,950		35,000														
232	393	Stores Equipment Depr Exp			18,570		7,000														
233	394	Tools, Shop & Garage Equipment Depr Exp			151,957		55,000														
234	395	Laboratory Equipment Depr Exp			121,395		44,000														
235	396	Power Operated Equipment Depr Exp			149,178		54,000														
236	397	Communication Equipment Depr Exp			2,824,240		1,032,000														
237	398	Miscellaneous Equipment Depr Exp			5,912		3,000														
238		Total General Plant Depreciation Expense			2,430,000		6,654,930			0		0			0						
239										218,000											
240		Total Depreciation Expense			37,942,697		17,694,000			0		0			0						

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Depreciation Expense
For the Year Ended December 31, 2002

181 Proforma
182 Pro Forma Results of Operations
183 Company Case
184

185 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)

	(v)	(w)	(k)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
186 Depreciation Expense	0	0	0	0	0	0	0	0	1,629,000	232,000	0	0	0	0	0	0	0
187 Production Plant Depreciation Expense																	
188 Steam Production Depr Exp																	
189 Nuclear Production Depr Exp																	
190 Hydraulic Production Depr Exp																	
191 Other Production Depr Exp																	
192 Total Production Plant Depreciation Expense	0	0	0	0	0	0	0	0	1,629,000	232,000	0	0	0	0	0	0	0
193 Transmission Plant Depreciation Expense																	
194 Land & Land Rights Depr Exp																	
195 Structures & Improvements Depr Exp																	
196 Station Equipment Depr Exp																	
197 Towers & Fixtures Depr Exp																	
198 Overhead Conductors & Devices Depr Exp																	
199 Poles & Fixtures Depr Exp																	
200 Underground Conduit Depr Exp																	
201 Underground Conductors & Devices Depr Exp																	
202 Roads & Trails Depr Exp																	
203 Total Transmission Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204 Distribution Plant Depreciation Expense																	
205 Land & Land Rights Depr Exp																	
206 Structures & Improvements Depr Exp																	
207 Station Equipment Depr Exp																	
208 Storage Battery Equipment Depr Exp																	
209 Poles, Towers & Fixtures Depr Exp																	
210 Overhead Conductors & Devices Depr Exp																	
211 Underground Conduit Depr Exp																	
212 Underground Conductors & Devices Depr Exp																	
213 Line Transformers Depr Exp																	
214 Services Depr Exp																	
215 Meters Depr Exp																	
216 Installations on Customer Premises Depr Exp																	
217 Leased Property on Customer Premises Depr E																	
218 Street Lights & Signal Systems Depr Exp																	
219 Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220 General Plant Depreciation Expense																	
221 Computer Software Amort Exp																	
222 Land & Land Rights Depr Exp																	
223 Structures & Improvements Depr Exp																	
224 Office Furniture & Equipment Depr Exp																	
225 Transportation Equipment Depr Exp																	
226 Stores Equipment Depr Exp																	
227 Tools, Shop & Garage Equipment Depr Exp																	
228 Laboratory Equipment Depr Exp																	
229 Power Operated Equipment Depr Exp																	
230 Communication Equipment Depr Exp																	
231 Miscellaneous Equipment Depr Exp																	
232 Total General Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233 Total Depreciation Expense	0	0	0	0	0	0	0	0	1,629,000	232,000	0	0	0	0	0	0	0

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Depreciation Expense
For the Year Ended December 31, 2002

181 Proforma
182 Pro Forma Results of Operations
183 Company Case

184
185
186
187 Account Description
188
189 Depreciation Expense

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma Adj Col AH	Pro Forma Adj Col AI	Subtotal Company Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
190 Production Plant Depreciation Expense																
191 31X Steam Production Depr Exp			3,844,000												218,000	3,844,000
192 32X Nuclear Production Depr Exp		2,000	0												0	0
193 33X Hydraulic Production Depr Exp			1,690,000												2,000	1,690,000
194 34X Other Production Depr Exp			2,399,000												1,861,000	2,399,000
195 Total Production Plant Depreciation Expense	0	2,000	7,933,000	0	0	0	0	0	0	0	0	0	0	0	2,081,000	7,933,000
196																
197 Transmission Plant Depreciation Expense																
198 350 Land & Land Rights Depr Exp	1,000		41,000												1,000	41,000
199 352 Structures & Improvements Depr Exp	11,000		73,000												11,000	73,000
200 353 Station Equipment Depr Exp	85,000		1,069,000												85,000	1,069,000
201 354 Towers & Fixtures Depr Exp	82,000		82,000												0	82,000
202 355 Overhead Conductors & Devices Depr Exp	80,000		809,000												80,000	809,000
203 356 Poles & Fixtures Depr Exp	57,000		440,000												57,000	440,000
204 357 Underground Conduit Depr Exp	3,000		7,000												0	3,000
205 358 Underground Conductors & Devices Depr Exp															0	7,000
206 359 Roads & Trails Depr Exp			8,000												0	8,000
207 Total Transmission Plant Depreciation Expense	234,000	0	2,532,000	0	0	0	0	0	0	0	0	0	0	0	234,000	2,532,000
208																
209 Distribution Plant Depreciation Expense																
210 360 Land & Land Rights Depr Exp			0												0	0
211 361 Structures & Improvements Depr Exp			53,000												0	53,000
212 362 Station Equipment Depr Exp			596,000												0	596,000
213 363 Storage Battery Equipment Depr Exp			0												0	0
214 364 Poles, Towers & Fixtures Depr Exp			1,063,000												0	1,063,000
215 365 Overhead Conductors & Devices Depr Exp			525,000												0	525,000
216 366 Underground Conduit Depr Exp			353,000												0	353,000
217 367 Underground Conductors & Devices Depr Exp			766,000												0	766,000
218 368 Line Transformers Depr Exp			1,098,000												0	1,098,000
219 369 Services Depr Exp			689,000												0	689,000
220 370 Meters Depr Exp			210,000												0	210,000
221 371 Installations on Customer Premises Depr Exp			0												0	0
222 372 Leased Property on Customer Premises Depr E			0												0	0
223 373 Street Lights & Signal Systems Depr Exp			317,000												0	317,000
224 Total Distribution Plant Depreciation Expense	0	0	5,670,000	0	0	0	0	0	0	0	0	0	0	0	0	5,670,000
225																
226 General Plant Depreciation Expense																
227 308.1X Computer Software Amort Exp			1,444,000												0	1,444,000
228 389 Land & Land Rights Depr Exp			1,000												0	1,000
229 390 Structures & Improvements Depr Exp			286,000												0	286,000
230 391 Office Furniture & Equipment Depr Exp			913,000												0	913,000
231 392 Transportation Equipment Depr Exp			35,000												0	35,000
232 393 Stores Equipment Depr Exp			7,000												0	7,000
233 394 Tools, Shop & Garage Equipment Depr Exp			55,000												0	55,000
234 395 Laboratory Equipment Depr Exp			44,000												0	44,000
235 396 Power Operated Equipment Depr Exp			54,000												0	54,000
236 397 Communication Equipment Depr Exp			1,050,000												0	1,050,000
237 398 Miscellaneous Equipment Depr Exp	18,000		3,000												16,000	3,000
238 Total General Plant Depreciation Expense	18,000	0	3,892,000	0	0	0	0	0	0	0	0	0	0	0	16,000	3,892,000
239																
240 Total Depreciation Expense	252,000	2,000	20,027,000	0	0	0	0	0	0	0	0	0	0	0	2,533,000	20,027,000

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2002

241	Proforma	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
242	Pro Forma Results of Operations	Injuries	Federal	Pro Forma	Eliminate Def	Nez Perce	Remove	PGE Monetiz	Payroll	Coyote	Small	Capital Cost	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
243	Company Case	& Damages	Income Tax	Restate Debt	Power Costs	Settlement	Misc Tariffs	Amort	Clearing	Springs	Generation	Sm Gen Opt	Power Supply	Pension	Insurance	Labor Non-Exec	Labor Exec	Veg Mgmt
244		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Col W	Adj Col X	Adj Col Y	Z	Adj Col AA	Adj Column AB	Adj Col AC	Adj Col AD	Adj Col AE	Adj Col AF	Adj Col AG
245	(a)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
246	Account Description																	
247																		
248																		
249	Amortization																	
250	Amortization of Transmission Related Intangible Plant																	
251	Amortization of Hydro Relicensing Costs																	
252	Deferred MOPS Amort / Small Gen Cap Cost Amort																	
253	Amortization of Acq. Adj.-Colstrip Common AFUDC																	
254	Amortization of CO2 Credits																	
255	Total Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256	Total Depreciation & Amortization Expense	0	0	0	0	0	0	0	0	1,629,000	232,000	184,000	0	0	0	0	0	0
257																		
258	Other Income Related Items																	
259	Settlement Exchange Power																	
260	Centriala Gain Amortization																	
261	PGE Monetization Amortization																	
262	BPA Residential Exchange Amortization																	
263	Open																	
264	Open																	
265	Open																	
266	Open																	
267	Open																	
268	Total Other Income Items	0	0	0	0	0	0	2,887,000	0	0	0	0	0	0	0	0	0	0
269																		
270																		
271	Total Income Tax- State	1,000			(266,000)		61,000		(5,000)	(92,000)	(8,000)		(191,000)	(7,000)	(11,000)		(12,000)	
272	Total Income Tax- Federal	18,000	(1,663,000)	3,184,000	(8,559,000)	8,000	221,000	2,887,000	(151,000)	(1,021,000)	(100,000)		(4,218,000)	(239,000)	(349,000)		(979,000)	
273																		
274	Total Investment Tax Credit Amortization				3,947,000													
275	Total Deferred Income Tax Expense		112,000					(1,010,000)										
276																		
277	Total Operating Expenses	(93,000)	(1,551,000)	3,184,000	(16,282,000)	(16,000)	2,684,000	1,877,000	281,000	1,896,000	185,000	120,000	(11,609,000)	445,000	649,000	705,000	15,000	785,000
278																		
279	Operating Revenues																	
280	44X From Sale of Electricity (Retail)				(24,862,000)		3,096,000											
281	Open																	
282	447 From Sale of Electricity (Wholesale)																	
283	Open																	
284	Total Revenues From Sale or Distribution of Ele	0	0	0	(24,862,000)	0	3,096,000	0	0	0	0	0	(5,075,000)	0	0	0	0	0
285	Other Operating Revenues																	
286	451 Miscellaneous Service Revenues																	
287	453 Sales of Water and Water Power												109,000					
288	454 Rent From Electric Property												(10,000)					
289	456 Other Electric Revenues - Wheeling												(14,465,000)					
290	Open																	
291	Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	(14,366,000)	0	0	0	0	0
292																		
293	Total Operating Revenues	0	0	0	(24,862,000)	0	3,096,000	0	0	0	0	0	(19,441,000)	0	0	0	0	0
294																		
295	Total Operating Income	33,000	1,551,000	(3,164,000)	(6,580,000)	16,000	412,000	(1,877,000)	(281,000)	(1,896,000)	(185,000)	(120,000)	(7,832,000)	(445,000)	(649,000)	(705,000)	(15,000)	(785,000)
296																		
297																		
298																		
299																		
300																		

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2002

241 Proforma
242 Pro Forma Results of Operations
243 Company Case
244

245 (a) (b)

246 Account Description

247 (am) Pro Forma
248 (en) Pro Forma
249 (eo) Subtotal
250 (em) Transmission
251 (ej) Cabinet Gorge
252 (ek) Company
253 (el) Base Case
254 (em) Adj Col At

255 (ap) Open
256 (aq) Open
257 (as) Open
258 (at) Open
259 (au) Open
260 (av) Open
261 (aw) Open
262 (ax) Open
263 (ay) Open
264 (az) Open
265 (ba) Net Total
266 (bb) Total

267 (aj) of All
268 (ak) Adjustments

269 (al) Total
270 (am) Total
271 (an) Total
272 (ao) Total
273 (ap) Total
274 (aq) Total
275 (ar) Total
276 (as) Total
277 (at) Total
278 (au) Total
279 (av) Total
280 (aw) Total
281 (ax) Total
282 (ay) Total
283 (az) Total
284 (ba) Total
285 (bb) Total

286 (bc) Total
287 (bd) Total
288 (be) Total
289 (bf) Total
290 (bg) Total
291 (bh) Total
292 (bi) Total
293 (bj) Total
294 (bk) Total
295 (bl) Total
296 (bm) Total
297 (bn) Total
298 (bo) Total
299 (bp) Total
300 (bq) Total

249 Amortization
250 Amortization of Transmission Related Intangible Plant
251 Amortization of Hydro Relicensing Costs
252 Deferred MOPS Amort / Small Gen Cap Cost Amort
253 Amortization of Adj. Adj.-Colstrip Common AFUDC
254 Amortization of CO2 Credits
255 Total Amortization Expense
256 Total Depreciation & Amortization Expense

257
258 Other Income Related Items
259 Settlement Exchange Power
260 Centrilia Gain Amortization
261 PGE Monetization Amortization
262 BPA Residential Exchange Amortization
263 Open
264 Open
265 Open
266 Open
267 Open
268 Total Other Income Items

269
270 Total Income Tax State
271 Total Income Tax Federal
272 Total Income Tax
273
274 Total Investment Tax Credit Amortization
275 Total Deferred Income Tax Expense
276
277 Total Operating Expenses

278
279 Operating Revenues
280 44X From Sale of Electricity (Retail)
281 Open
282 447 From Sale of Electricity (Wholesale)
283 Open
284 Total Revenues From Sale or Distribution of Ele
285 Other Operating Revenues
286 451 Miscellaneous Service Revenues
287 453 Sales of Water and Water Power
288 454 Rent From Electric Property
289 456 Other Electric Revenues - Wheeling
290 Open
291 Total Other Operating Revenues
292
293 Total Operating Revenues
294
295 Total Operating Income
296
297
298
299
300

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

301 Proforma
302 Pro Forma Results of Operations
303 Company Case
304

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
																					Notes
305																					
306																					
307	Account Description																				
308	308 Rate Base																				
309	Plant In Service																				
310	310 Irangible Plant																				
311	311 301.OX Organizational					5,000															
312	312 302.XX Franchises & Consents					5,191,000															
313	313 303.00 Miscellaneous					341,000															
314	314 303.1X Miscellaneous - Computer Software					5,816,000															
315	Total Irangible Plant					11,353,000															
316	Plant In Service																				
317	317 Production Plant																				
318	318 31X Steam Production					125,666,000		7,229,000		1,313,000	(3,009,000)										
319	319 32X Nuclear Production					0															
320	320 33X Hydraulic Production					108,598,000															
321	321 34X Other Production					13,662,000															
322	Total Production Plant					247,926,000		7,229,000		1,313,000	(3,009,000)										
323	Transmission Plant																				
324	324 Land & Land Rights					4,170,000															
325	325 Structures & Improvements					3,010,000															
326	326 Station Equipment					38,596,000															
327	327 Towers & Fixtures					5,669,000															
328	328 Poles & Fixtures					25,342,000															
329	329 Overhead Conductors & Devices					21,863,000															
330	330 Underground Conduit					193,000															
331	331 Underground Conductors & Devices					453,000															
332	332 Roads & Trails					627,000															
333	Total Transmission Plant					100,112,000															
334	Distribution Plant																				
335	335 Land & Land Rights					890,000															
336	336 Structures & Improvements					2,627,000															
337	337 Station Equipment					23,723,000															
338	338 Storage Battery Equipment					0															
339	339 Poles, Towers & Fixtures					57,015,000															
340	340 Overhead Conductors & Devices					40,026,000															
341	341 Underground Conduit					18,478,000															
342	342 Underground Conductors & Devices					27,586,000															
343	343 Line Transformers					42,801,000															
344	344 Meters					29,520,000															
345	345 Services					7,166,000															
346	346 Meters					0															
347	347 Meters					0															
348	348 Meters					0															
349	349 Meters					0															
350	350 Meters					0															
351	351 Meters					7,809,000															
352	352 Meters					257,643,000															
353	Total Distribution Plant																				
354	General Plant																				
355	355 Land & Land Rights					637,000															
356	356 Structures & Improvements					8,805,000															
357	357 Office Furniture & Equipment					5,246,000															
358	358 Transportation Equipment					2,867,000															
359	359 Stores Equipment					366,000															
360	360 Tools, Shop & Garage Equipment					1,114,000															

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	
	Injuries & Damages Adj Column O	Federal Income Tax Adj Column R	Pro Forma Resstate Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Nez Perce Settlement Adj Column U	Remove Misc Tariffs Adj Column V	FGE Monetiz Amort Adj Col W	Payroll Clearing Adj Col X	Coyote Springs Adj Col Y	Small Generation Z	Capital Cost Sm Gen Opt Adj Col AA	Pro Forma Power Supply Adj Column AB	Pro Forma Pension Adj Col AC	Pro Forma Labor Non-Exec Adj Col AE	Pro Forma Labor Exec Adj Col AF	Pro Forma Veg Mgmt Adj Col AG		
301 Proforma																		
302 Pro Forma Results of Operations																		
303 Company Case																		
304																		
305 (a) (b)																		
306 Account Description																		
308																		
309 Rate Base																		
310 Plant In Service																		
311 Intangible Plant																		
312 301.XX Organization																		
313 302.XX Franchises & Consents																		
314 303.00 Miscellaneous																		
315 303.1X Miscellaneous - Computer Software																		
316 Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
317																		
318 Production Plant																		
319 31X Steam Production																		
320 32X Nuclear Production																		
321 33X Hydraulic Production																		
322 34X Other Production																		
323 Total Production Plant	0	0	0	0	0	0	0	0	39,095,000	5,453,000	0	0	0	0	0	0	0	
324									39,095,000	5,453,000	0	0	0	0	0	0	0	
325 Transmission Plant																		
326 350 Land & Land Rights																		
327 352 Structures & Improvements																		
328 353 Station Equipment																		
329 354 Towers & Fixtures																		
330 355 Poles & Fixtures																		
331 356 Overhead Conductors & Devices																		
332 357 Underground Conduit																		
333 358 Underground Conductors & Devices																		
334 359 Roads & Trails																		
335 Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
336																		
337 Distribution Plant																		
338 360 Land & Land Rights																		
339 361 Structures & Improvements																		
340 362 Station Equipment																		
341 363 Storage Battery Equipment																		
342 364 Poles, Towers & Fixtures																		
343 365 Overhead Conductors & Devices																		
344 366 Underground Conduit																		
345 367 Underground Conductors & Devices																		
346 368 Line Transformers																		
347 369 Services																		
348 370 Meters																		
349 371 Installations on Customer Premises																		
350 372 Leased Property on Customer Premises																		
351 373 Street Lights & Signal Systems																		
352 Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
353																		
354 General Plant																		
355 389 Land & Land Rights																		
356 390 Structures & Improvements																		
357 391 Office Furniture & Equipment																		
358 392 Transportation Equipment																		
359 393 Stores Equipment																		
360 394 Tools, Shop & Garage Equipment																		

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

301 Proforma
302 Pro Forma Results of Operations
303 Company Case
304

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma Transmission Adj Col AH	Pro Forma Cabinet Gorge Adj Col AI	Subtotal Company Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
305 (a) (b)																
307 Account Description																
308																
309 Rate Base																
310 Plant In Service																
311 Intangible Plant			5,000												0	5,000
312 301.XX Organization			5,191,000												0	5,191,000
313 302.XX Franchises & Consents			341,000												0	341,000
314 303.00 Miscellaneous			5,816,000												0	5,816,000
315 303.1X Miscellaneous - Computer Software															0	
316 Total Intangible Plant			11,353,000												0	11,353,000
317																
318 Production Plant																
319 31X Steam Production			131,199,000												5,533,000	131,199,000
320 32X Nuclear Production			0												0	0
321 33X Hydraulic Production		2,261,000	110,859,000												2,261,000	110,859,000
322 34X Other Production			58,211,000												44,549,000	58,211,000
323 Total Production Plant		2,261,000	300,269,000												52,343,000	300,269,000
324																
325 Transmission Plant																
326 350 Land & Land Rights	91,000		4,261,000												91,000	4,261,000
327 352 Structures & Improvements	459,000		3,469,000												459,000	3,469,000
328 353 Station Equipment	2,924,000		41,510,000												2,924,000	41,510,000
329 354 Towers & Fixtures	5,868,000														0	5,868,000
330 355 Poles & Fixtures	2,566,000		27,928,000												2,566,000	27,928,000
331 356 Overhead Conductors & Devices	2,829,000		24,692,000												2,829,000	24,692,000
332 357 Underground Conduit			193,000												0	193,000
333 358 Underground Conductors & Devices			453,000												0	453,000
334 359 Roads & Trails			627,000												0	627,000
335 Total Transmission Plant	8,869,000		109,001,000												8,869,000	109,001,000
336																
337 Distribution Plant																
338 360 Land & Land Rights			890,000												0	890,000
339 361 Structures & Improvements			2,627,000												0	2,627,000
340 362 Station Equipment			23,723,000												0	23,723,000
341 363 Storage Battery Equipment			0												0	0
342 364 Poles, Towers & Fixtures			57,015,000												0	57,015,000
343 365 Overhead Conductors & Devices			40,026,000												0	40,026,000
344 366 Underground Conduit			18,478,000												0	18,478,000
345 367 Underground Conductors & Devices			27,588,000												0	27,588,000
346 368 Line Transformers			42,801,000												0	42,801,000
347 369 Services			29,520,000												0	29,520,000
348 370 Meters			7,166,000												0	7,166,000
349 371 Installations on Customer Premises			0												0	0
350 372 Leased Property on Customer Premises			0												0	0
351 373 Street Lights & Signal Systems			7,809,000												0	7,809,000
352 Total Distribution Plant			257,643,000												0	257,643,000
353																
354 General Plant																
355 389 Land & Land Rights			637,000												0	637,000
356 390 Structures & Improvements			8,805,000												0	8,805,000
357 391 Office Furniture & Equipment			5,246,000												0	5,246,000
358 392 Transportation Equipment			2,867,000												0	2,867,000
359 393 Stores Equipment			366,000												0	366,000
360 394 Tools, Shop & Garage Equipment			1,114,000												0	1,114,000

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

361 Proforma
362 Pro Forma Results of Operations
363 Company Case
364

	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Notes	System Current Balance	Balance Per Books	Deferred FIT Rate Base Adj Column C	Def. Gain on Office Bldg. Adj Column D	Colstrip 3 AFUDC Elm. Adj Column E	Colstrip Common AFUDC Adj Column F	Kettle Falls Disallowance Deferred Cost & DSM Inv. Adj Column G	MOPS Adj Column H	Weatheriz & DSM Inv. Adj Column I	Customer Advances Adj Column J	Revenue Normalization Adj Column K	Hydro Rel Accounting Adj Column L	Eliminate B&O Tax Adj Column M	Pro Forma Property Tax Adj Column N	Uncollectible Expense Adj Column O	Regulatory Expense Adj Column P
365 (e) (b)																	
366			1,327,000														
367 Account Description			6,946,000														
368			8,976,000														
369 Plant In Service (continued)			77,000														
370 General Plant (continued)			36,383,000														
371 395 Laboratory Equipment																	
372 396 Power Operated Equipment																	
373 397 Communication Equipment																	
374 398 Miscellaneous Equipment																	
375 Total General Plant																	
376			653,387,000			7,229,000	1,313,000	(3,009,000)									
377 Total Plant In Service																	
378																	
379																	
380																	
381																	
382																	
383																	
384																	
385 Accumulated Reserve For Depreciation																	
386 Production Plant Accumulated Depreciation																	
387 31X Steam Production Accum Depr		189,236,269	63,083,000			4,086,000		(1,574,000)									
388 32X Nuclear Production Accum Depr		0	0														
389 33X Hydraulic Production Accum Depr		61,427,673	20,383,000														
390 34X Other Production Accum Depr		10,530,964	3,686,000														
391 Total Production Plant Accum Depr		261,194,906	87,132,000			4,086,000		(1,574,000)									
392																	
393 Transmission Plant Accumulated Depreciation																	
394 350 Land & Land Rights Accum Depr		3,049,505	1,028,000														
395 352 Structures & Improvements Accum Depr		2,551,903	861,000														
396 353 Station Equipment Accum Depr		41,833,037	14,107,000														
397 354 Towers & Fixtures Accum Depr		4,834,701	1,630,000														
398 355 Overhead Conductors & Devices Accum Depr		32,865,817	11,083,000														
399 356 Poles & Fixtures Accum Depr		21,254,669	7,167,000														
400 357 Underground Conduit Accum Depr		232,584	78,000														
401 358 Underground Conductors & Devices Accum Depr		536,134	181,000														
402 359 Roads & Trails Accum Depr		421,834	142,000														
403 Total Transmission Plant Accumulated Depreci		107,580,184	36,277,000														
404																	
405 Distribution Plant Accumulated Depreciation																	
406 360 Land & Land Rights Accum Depr		0	0														
407 361 Structures & Improvements Accum Depr		932,042	894,000														
408 362 Station Equipment Accum Depr		6,869,377	6,586,000														
409 363 Storage Battery Equipment Accum Depr		0	0														
410 364 Poles, Towers & Fixtures Accum Depr		16,979,585	16,280,000														
411 365 Overhead Conductors & Devices Accum Depr		12,096,488	11,598,000														
412 366 Underground Conduit Accum Depr		3,102,008	2,974,000														
413 367 Underground Conductors & Devices Accum Depr		2,562,973	2,457,000														
414 368 Line Transformers Accum Depr		18,169,811	17,422,000														
415 369 Services Accum Depr		10,751,864	10,309,000														
416 370 Meters Accum Depr		3,174,137	3,043,000														
417 371 Installations on Customer Premises Accum Depr		0	0														
418 372 Leased Property on Customer Premises Accum Depr		0	0														
419 373 Street Lights & Signal Systems Accum Depr		4,251,830	4,077,000														
420 Total Distribution Plant Accumulated Depreci		78,890,915	75,640,000														

AVISTA UTILITIES
Plant in Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

Kidato Jurisdiction
Electric Utility

361 Proforma
362 Pro Forma Results of Operations
363 Company Case
364

(v) Injuries & Damages Adj Column Q
(w) Federal Income Tax Adj Column R
(x) Pro Forma Resilata Debt Adj Column S
(y) Eliminate Def Power Costs Adj Column T
(z) Nez Perce Settlement Adj Column U

(aa) Remove Misc Tariffs Adj Column V
(ab) PGE Monetiz Amort Adj Col W
(ac) Payroll Clearing Adj Col X
(ad) Coyote Springs Adj Col Y

(ae) Small Generation Z
(af) Capital Cost Sm Gen Opt Adj Col AA
(ag) Pro Forma Power Supply Adj Column AB
(ah) Pro Forma Pension Adj Col AC
(ai) Pro Forma Labor Non-Exec Adj Col AE

(aj) Pro Forma Labor Exec Adj Col AF
(ak) Pro Forma Labor Exec Adj Col AF
(al) Pro Forma Veg Mgmt Adj Col AG

365 (a) (b)
366 Account Description
367
368
369 Plant in Service (continued)
370 General Plant (continued)
371 385 Laboratory Equipment
372 386 Power Operated Equipment
373 387 Communication Equipment
374 388 Miscellaneous Equipment
375
376
377 **Total Plant in Service**
378
379
380
381
382
383
384

385 **Accumulated Reserve For Depreciation**
386 *Production Plant Accumulated Depreciation*
387 31X Steam Production Accum Depr
388 32X Nuclear Production Accum Depr
389 33X Hydraulic Production Accum Depr
390 34X Other Production Accum Depr
391
392
393

394 350 Land & Land Rights Accum Depr
395 352 Structures & Improvements Accum Depr
396 353 Station Equipment Accum Depr
397 354 Towers & Fixtures Accum Depr
398 355 Overhead Conductors & Devices Accum Depr
399 356 Poles & Fixtures Accum Depr
400 357 Underground Conduit Accum Depr
401 358 Underground Conductors & Devices Accum Depr
402 359 Roads & Trails Accum Depr
403
404

405 *Distribution Plant Accumulated Depreciation*
406 360 Land & Land Rights Accum Depr
407 361 Structures & Improvements Accum Depr
408 362 Station Equipment Accum Depr
409 363 Storage Battery Equipment Accum Depr
410 364 Poles, Towers & Fixtures Accum Depr
411 365 Overhead Conductors & Devices Accum Depr
412 366 Underground Conduit Accum Depr
413 367 Underground Conductors & Devices Accum Depr
414 368 Line Transformers Accum Depr
415 369 Meters Accum Depr
416 370 Meters Accum Depr
417 371 Installations on Customer Premises Accum Depr
418 372 Leased Property on Customer Premises Accum Depr
419 373 Street Lights & Signal Systems Accum Depr
420
Total Distribution Plant Accumulated Depreciat

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
365 (a) (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
366 Account Description																	
367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
369 Plant in Service (continued)																	
370 General Plant (continued)																	
371 385 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
372 386 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
373 387 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
374 388 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
377 Total Plant in Service	0	0	0	0	0	0	0	0	39,095,000	5,453,000	0	0	0	0	0	0	0
378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
379																	
380																	
381																	
382																	
383																	
384																	
385 Accumulated Reserve For Depreciation																	
386 <i>Production Plant Accumulated Depreciation</i>																	
387 31X Steam Production Accum Depr	1,629,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
388 32X Nuclear Production Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
389 33X Hydraulic Production Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390 34X Other Production Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
393																	
394 350 Land & Land Rights Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
395 352 Structures & Improvements Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
396 353 Station Equipment Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397 354 Towers & Fixtures Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
398 355 Overhead Conductors & Devices Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
399 356 Poles & Fixtures Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 357 Underground Conduit Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
401 358 Underground Conductors & Devices Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
402 359 Roads & Trails Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
405 <i>Distribution Plant Accumulated Depreciation</i>																	
406 360 Land & Land Rights Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
407 361 Structures & Improvements Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408 362 Station Equipment Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
409 363 Storage Battery Equipment Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
410 364 Poles, Towers & Fixtures Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
411 365 Overhead Conductors & Devices Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
412 366 Underground Conduit Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
413 367 Underground Conductors & Devices Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
414 368 Line Transformers Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
415 369 Meters Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
416 370 Meters Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
417 371 Installations on Customer Premises Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
418 372 Leased Property on Customer Premises Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
419 373 Street Lights & Signal Systems Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
420	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

361 Proforma
362 Pro Forma Results of Operations
363 Company Case
364

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma	Pro Forma	Subtotal	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
	Adj Col AH	Adj Col AI	Company	Base Case											of All	
															Adjustments	
365 (a) (b)	161,000		77,000												0	1,327,000
367 Account Description																0
368 Plant In Service (continued)																0
370 General Plant (continued)																0
371 395 Laboratory Equipment			1,327,000													1,327,000
372 396 Power Operated Equipment			6,946,000													6,946,000
373 397 Communication Equipment	161,000		9,139,000												161,000	9,139,000
374 398 Miscellaneous Equipment			77,000												0	77,000
375 Total General Plant	161,000	0	36,524,000	0	0	0	0	0	0	0	0	0	0	0	161,000	36,524,000
376																
377 Total Plant In Service	9,050,000	2,261,000	714,790,000	0	0	0	0	0	0	0	0	0	0	0	61,393,000	714,790,000
378																
379																
380																
381																
382																
383																
384																
385 Accumulated Reserve For Depreciation																
386 Production Plant Accumulated Depreciation																
387 31X Steam Production Accum Depr			65,595,000												2,512,000	65,595,000
388 32X Nuclear Production Accum Depr		0													0	0
389 33X Hydraulic Production Accum Depr	1,000	20,384,000													1,000	20,384,000
390 34X Other Production Accum Depr		5,466,000													1,820,000	5,466,000
391 Total Production Plant Accum Depr	0	1,000	91,465,000	0	0	0	0	0	0	0	0	0	0	0	4,333,000	91,465,000
392																
393 Transmission Plant Accumulated Depreciation																
394 350 Land & Land Rights Accum Depr	1,000	1,029,000													1,000	1,029,000
395 352 Structures & Improvements Accum Depr	5,000	866,000													5,000	866,000
396 353 Station Equipment Accum Depr	43,000	14,150,000													43,000	14,150,000
397 354 Towers & Fixtures Accum Depr		1,630,000													0	1,630,000
398 355 Overhead Conductors & Devices Accum Depr	40,000	11,123,000													40,000	11,123,000
399 356 Poles & Fixtures Accum Depr	28,000	7,195,000													28,000	7,195,000
400 357 Underground Conduit Accum Depr		78,000													0	78,000
401 358 Underground Conductors & Devices Accum Dei		181,000													0	181,000
402 359 Roads & Trails Accum Depr		142,000													0	142,000
403 Total Transmission Plant Accumulated Depreci	117,000	0	36,394,000	0	0	0	0	0	0	0	0	0	0	0	117,000	36,394,000
404																
405 Distribution Plant Accumulated Depreciation																
406 360 Land & Land Rights Accum Depr		0													0	0
407 361 Structures & Improvements Accum Depr		894,000													0	894,000
408 362 Station Equipment Accum Depr		6,586,000													0	6,586,000
409 363 Storage Battery Equipment Accum Depr		0													0	0
410 364 Poles, Towers & Fixtures Accum Depr		16,280,000													0	16,280,000
411 365 Overhead Conductors & Devices Accum Depr		11,598,000													0	11,598,000
412 366 Underground Conduit Accum Depr		2,974,000													0	2,974,000
413 367 Underground Conductors & Devices Accum Dei		2,457,000													0	2,457,000
414 368 Line Transformers Accum Depr		17,422,000													0	17,422,000
415 369 Meters Accum Depr		10,309,000													0	10,309,000
416 370 Installations on Customer Premises Accum Dep		3,043,000													0	3,043,000
417 371 Leased Property on Customer Premises Accum		0													0	0
418 372 Street Lights & Signal Systems Accum Depr		4,077,000													0	4,077,000
419 373 Total Distribution Plant Accumulated Depreci	0	0	75,640,000	0	0	0	0	0	0	0	0	0	0	0	0	75,640,000
420																

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2002

421 Proforma
422 Pro Forma Results of Operations
423 Company Case
424

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
Account Description	System Current Balance	Notes	Deferred FIT Rate Base Adj	Def. Gain on Office Bldg. Adj	Colstrip 3 AFUDC Elim. Adj	Colstrip Common AFUDC Adj	Kettle Falls Disallowance Adj	MOPFS Deferred Cost & DSM Inv. Adj	Weatheriz & DSM Inv. Adj	Customer Advances Adj	Revenue Normalization Adj	Hydro Rel Accounting Adj	Eliminate B&O Tax Expense Adj	Pro Forma Property Tax Expense Adj	Uncollectible Expense Adj	Regulatory Expense Adj				
425 Accumulated Reserve for Depreciation (continued)																				
430 General Plant Accumulated Depreciation																				
431 Land & Land Rights Accum Depr	34,215																			
432 Structures & Improvements Accum Depr	6,379,592																			
433 Office Furniture & Equipment Accum Depr	11,149,013																			
434 Transportation Equipment Accum Depr	3,937,983																			
435 Stores Equipment Accum Depr	237,548																			
436 Tools, Shop & Garage Equipment Accum Depr	1,023,435																			
437 Laboratory Equipment Accum Depr	1,280,038																			
438 Power Operated Equipment Accum Depr	5,901,042																			
439 Communication Equipment Accum Depr	12,907,918																			
440 Miscellaneous Equipment Accum Depr	62,586																			
441 Total General Plant Accumulated Depreciation	42,913,370	16,425,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
442																				
443 Total Accumulated Reserve for Depreciation	490,578,775	215,474,000	0	0	4,086,000	0	(1,574,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
444																				
446 Amortization																				
447 Accum Amortization of Limited Term Plant	69,000																			
448 Accum Amortization of Intangible Plant-Software	1,453,000																			
449 Accum Amortization of Hydro Re-licensing Costs	371,000																			
450 Accum Amortization of PGE Buydown Balance																				
451 Total Amortization	1,883,000																			
452 Total Accum Reserve for Depreciation & Amortization	490,578,775	217,357,000	0	0	4,086,000	0	(1,574,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
453																				
454 Total Net Plant	436,030,000		0	0	3,143,000	1,313,000	(1,435,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
455 Total Customer Advances For Construction	0									(478,000)										
456 Total Accumulated Deferred Investment Tax Credits	0																			
457																				
458 Total Accumulated Deferred Income Taxes	0		(60,998,000)	219,000																
459																				
460 Other Rate Base Items																				
463 Gain on Sale of General Office Building	0			(625,000)																
464 DSM & Weatherization	0												9,110,000							
465 Small Gen Capital Costs	0																			
466 Open	0																			
467 Open	0																			
468 Total Working Capital	0																			
469																				
471 Total Miscellaneous Rate Base Items	0		(60,998,000)	(406,000)	0	0	0	0	9,110,000	(478,000)	0	0	0	0	0	0	0	0	0	0
472																				
473 Total Rate Base	436,030,000		(60,998,000)	(406,000)	3,143,000	1,313,000	(1,435,000)	0	9,110,000	(478,000)	0	0	9,110,000	0	0	0	0	0	0	0
474																				
475 Non-Additive Items																				
477 Interest	29,903,000																			
478																				
479																				
480																				

Crossfoot Error Test
FALSE
no errors found

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2002

421	Proforma	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(ef)	(eg)	(eh)	(ei)	(ej)	(ek)	(el)	
422	Pro Forma Results of Operations	Injuries	Federal	Pro Forma	Eliminate Def	Nez Perce	Remove	PGE Monetiz	Payroll	Coyote	Small	Capital Cost	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
423	Company Case	& Damages	Income Tax	Resiliate Debt	Power Costs	Settlement	Misc Tariffs	Amort	Clearing	Springs	Generation	Sm Gen Opt	Power Supply	Pension	Insurance	Labor Non-Exec	Labor Exec	Labor Exec	
424		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Col W	Adj Col X	Adj Col Y	Z	Adj Col AA	Adj Column AB	Adj Col AC	Adj Col AD	Adj Col AE	Adj Col AF	Adj Col AG	
425	(a)	(b)																	
426	Account Description																		
427	Accumulated Reserve for Depreciation (continued)																		
428	General Plant Accumulated Depreciation																		
429	Land & Land Rights Accum Depr																		
430	Structures & Improvements Accum Depr																		
431	Office Furniture & Equipment Accum Depr																		
432	Transportation Equipment Accum Depr																		
433	Stores Equipment Accum Depr																		
434	Tools, Shop & Garage Equipment Accum Depr																		
435	Laboratory Equipment Accum Depr																		
436	Power Operated Equipment Accum Depr																		
437	Communication Equipment Accum Depr																		
438	Miscellaneous Equipment Accum Depr																		
439	Total General Plant Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	0	0	1,629,000	191,000	0	0	0	0	0	0	0	0
441	Amortization																		
442	Accum Amortization of Limited Term Plant																		
443	Accum Amortization of Intangible Plant-Software																		
444	Accum Amortization of Hydro Relicensing Costs																		
445	Accum Amortization of PGE Buydown Balance																		
446	Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
447	Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	0	0	1,629,000	191,000	0	0	0	0	0	0	0	0
448	Total Net Plant	0	0	0	0	0	0	0	0	37,467,000	5,262,000	0	0	0	0	0	0	0	0
449	Total Customer Advances For Construction																		
450	Total Accumulated Deferred Investment Tax Credits																		
451	Total Accumulated Deferred Income Taxes																		
452	Other Rate Base Items																		
453	Gain on Sale of General Office Building																		
454	DSM & Weatherization																		
455	Small Gen Capital Costs																		
456	Open																		
457	Open																		
458	Total Working Capital																		
459	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	(502,000)	81,000	(290,000)	0	0	0	0	0	0	0
460	Total Rate Base	0	0	0	0	0	0	0	0	36,965,000	5,343,000	539,000	0	0	0	0	0	0	0
461	Non-Additive Items																		
462	Interest																		
463																			
464																			
465																			
466																			
467																			
468																			
469																			
470																			
471																			
472																			
473																			
474																			
475																			
476																			
477																			
478																			
479																			
480																			

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2002

421 Proforma
422 Pro Forma Results of Operations
423 Company Case
424

425 (a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
Account Description		Pro Forma Transmission Adj Col AH	Pro Forma Cabinet Gorge Adj Col AI	Subtotal Company Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
429 Accumulated Reserve for Depreciation (continued)																	
430 General Plant Accumulated Depreciation																	
431 389 Land & Land Rights Accum Depr	13,000			13,000												0	13,000
432 390 Structures & Improvements Accum Depr	2,442,000			2,442,000												0	2,442,000
433 391 Office Furniture & Equipment Accum Depr	4,267,000			4,267,000												0	4,267,000
434 392 Transportation Equipment Accum Depr	1,507,000			1,507,000												0	1,507,000
435 393 Stores Equipment Accum Depr	91,000			91,000												0	91,000
436 394 Tools, Shop & Garage Equipment Accum Depr	392,000			392,000												0	392,000
437 395 Laboratory Equipment Accum Depr	490,000			490,000												0	490,000
438 396 Power Operated Equipment Accum Depr	2,259,000			2,259,000												0	2,259,000
439 397 Communication Equipment Accum Depr	4,949,000	9,000		4,949,000												9,000	4,949,000
440 398 Miscellaneous Equipment Accum Depr	24,000			24,000												0	24,000
441 Total General Plant Accumulated Depreciation		9,000	0	16,434,000	0	0	0	0	0	0	0	0	0	0	0	9,000	16,434,000
442																	
443 Total Accumulated Reserve for Depreciation		126,000	1,000	219,933,000	0	0	0	0	0	0	0	0	0	0	0	4,459,000	219,933,000
444																	
445 Amortization																	
446 Accum Amortization of Limited Term Plant	69,000			69,000												0	69,000
447 Accum Amortization of Intangible Plant-Software	1,453,000			1,453,000												0	1,453,000
448 Accum Amortization of Hydro Relicensing Costs	371,000			371,000												0	371,000
449 Accum Amortization of PGE Buydown Balance	0			0												0	0
450 Total Amortization		0	0	1,893,000	0	0	0	0	0	0	0	0	0	0	0	0	1,893,000
451																	
452 Total Accum Reserve for Depreciation & Amortization		126,000	1,000	221,826,000	0	0	0	0	0	0	0	0	0	0	0	4,459,000	221,826,000
453																	
454 Total Net Plant		8,924,000	2,250,000	492,964,000	0	0	0	0	0	0	0	0	0	0	0	56,934,000	492,964,000
455																(478,000)	(478,000)
456 Total Customer Advances For Construction																	
457																	
458 Total Accumulated Deferred Investment Tax Credits																0	0
459																	
460 Total Accumulated Deferred Income Taxes		(75,000)	(28,000)	(61,593,000)												(61,593,000)	(61,593,000)
461																	
462 Other Rate Base Items																	
463 Gain on Sale of General Office Building	(625,000)			(625,000)												(625,000)	(625,000)
464 DSM & Weatherization	9,110,000			9,110,000												9,110,000	9,110,000
465 Small Gain Capital Costs	829,000			829,000												829,000	829,000
466 Open	0			0												0	0
467 Open	0			0												0	0
468																	
469 Total Working Capital				0												0	0
470																	
471 Total Miscellaneous Rate Base Items		(75,000)	(28,000)	(52,757,000)	0	0	0	0	0	0	0	0	0	0	0	(52,757,000)	(52,757,000)
472																	
473 Total Rate Base		8,949,000	2,232,000	440,207,000	0	0	0	0	0	0	0	0	0	0	0	4,177,000	440,207,000
474																	
475 Non-Additive Items																	
476 Interest																(9,553,000)	20,250,000
477																	
478																	
479																	
480																	

AVISTA UTILITIES
Electric System - Idaho Jurisdiction
Alternate Scenario Summary Comparison
For The Twelve Months Ended December 31, 2002

Line No	Description	Idaho Electric System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Base Case Cost of Service		Peak Credit Basic Customer Common 4-Factor							
1	Production	85,030,709	26,937,592	7,561,501	19,825,853	7,287,948	21,729,421	1,385,361	303,033
2	Transmission	10,266,108	2,804,366	1,102,389	2,743,178	716,319	2,678,128	185,670	36,058
3	Distribution	31,815,588	13,380,998	5,282,818	8,946,702	1,368,641	830,327	689,197	1,316,905
4	Common	19,135,594	9,525,044	2,265,292	3,288,267	1,102,091	2,458,124	288,773	208,004
5	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
6	Energy	72,461,715	21,329,808	6,005,850	17,233,035	6,234,867	20,130,814	1,225,176	302,164
7	Demand	58,771,862	20,908,874	7,441,052	16,953,258	4,198,434	7,549,781	1,103,945	616,518
8	Customer	15,014,423	10,409,318	2,765,098	617,707	41,698	15,405	219,879	945,318
9	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
10	Rate Base	440,207,000	176,835,747	42,426,805	101,346,966	36,287,625	68,852,070	7,363,992	7,093,797
11	Net Income	20,712,000	3,481,468	4,114,596	8,228,962	423,081	3,607,736	533,495	322,661
12	Rate of Return at Current Rates	4.71%	1.97%	9.70%	8.12%	1.17%	5.24%	7.24%	4.55%
13	Return Ratio	1.00	0.42	2.06	1.73	0.25	1.11	1.54	0.97
Alternate Scenario		IPUC Case No. WWP-E-98-11 Last Case Method							
14	Production	85,224,507	26,219,388	7,500,101	20,369,564	7,479,198	21,933,891	1,404,020	318,346
15	Transmission	10,335,827	2,565,138	1,081,958	2,926,641	780,818	2,747,927	191,985	41,359
16	Distribution	31,756,649	12,505,608	5,200,061	9,545,880	1,490,578	846,342	710,360	1,457,821
17	Common	18,931,017	11,357,866	2,429,881	1,961,915	724,405	2,167,840	242,634	46,474
18	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
19	Energy	74,137,582	21,134,260	6,057,578	18,045,329	6,551,983	20,759,048	1,264,672	324,713
20	Demand	52,345,868	17,200,956	6,627,613	16,071,654	3,888,378	6,928,006	1,016,344	612,918
21	Customer	19,764,550	14,312,784	3,526,809	687,018	34,639	8,946	267,984	926,370
22	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
23	Rate Base	440,207,000	179,025,294	42,602,643	99,958,332	35,854,395	68,532,638	7,314,442	6,919,256
24	Net Income	20,712,000	1,866,344	3,984,888	9,253,290	742,654	3,843,365	570,046	451,411
25	Rate of Return at Current Rates	4.71%	1.04%	9.35%	9.26%	2.07%	5.61%	7.79%	6.52%
26	Return Ratio	1.00	0.22	1.99	1.97	0.44	1.19	1.66	1.39
Change		Alternative Case Less Base Case							
27	Production	193,798	(718,204)	(61,400)	543,710	191,250	204,470	18,660	15,313
28	Transmission	69,719	(239,228)	(20,431)	183,463	64,499	69,799	6,315	5,301
29	Distribution	(58,939)	(875,390)	(82,757)	599,178	121,937	16,014	21,163	140,916
30	Common	(204,578)	1,832,822	164,588	(1,326,351)	(377,686)	(290,284)	(46,138)	(161,530)
31	Total Current Rate Revenue	0	0	0	(0)	0	0	0	(0)
32	Energy	1,675,867	(195,548)	51,728	812,294	317,115	628,234	39,496	22,549
33	Demand	(6,425,994)	(3,707,918)	(813,439)	(881,604)	(310,056)	(621,775)	(87,601)	(3,600)
34	Customer	4,750,127	3,903,466	761,711	69,311	(7,059)	(6,459)	48,105	(18,949)
35	Total Current Rate Revenue	(0)	0	0	(0)	(0)	(0)	(0)	(0)
36	Rate Base	0	2,189,548	175,838	(1,388,633)	(433,231)	(319,432)	(49,550)	(174,540)
37	Net Income	0	(1,615,124)	(129,708)	1,024,328	319,573	235,629	36,551	128,750
38	Rate of Return at Current Rates	0.00%	-0.93%	-0.34%	1.14%	0.91%	0.37%	0.55%	1.98%
39	Return Ratio	0.00	-0.20	-0.07	0.24	0.19	0.08	0.12	0.42

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description		System	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &			
		Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Ex Lg Gen Svc	Sch 31-32	Sch 41-49			
Plant In Service												
1 Production Plant		300,269,000	103,855,863	23,871,210	64,089,462	28,322,636	74,527,729	4,560,417	1,041,683			
2 Transmission Plant		109,001,000	37,345,154	8,575,673	23,320,080	10,300,710	27,407,393	1,663,998	387,992			
3 Distribution Plant		257,643,000	124,105,238	31,736,508	66,750,926	15,482,458	2,125,817	5,003,741	12,438,313			
4 Intangible Plant		11,353,000	5,492,734	1,127,400	1,746,018	750,078	2,047,803	155,300	33,667			
5 General Plant		36,524,000	22,623,872	4,356,142	3,521,290	1,423,377	4,069,766	443,301	86,253			
6 Total Plant In Service		714,790,000	293,422,860	69,666,934	159,427,775	56,279,259	110,178,507	11,826,757	13,987,908			
Accum Depreciation												
7 Production Plant		(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,804)	(22,746,584)	(1,390,227)	(318,554)			
8 Transmission Plant		(36,394,000)	(12,469,056)	(2,863,304)	(7,786,268)	(3,439,272)	(9,150,968)	(555,587)	(129,546)			
9 Distribution Plant		(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(3,668,780)	(546,491)	(1,458,607)	(5,386,364)			
10 Intangible Plant		(1,893,000)	(1,050,183)	(207,764)	(234,311)	(98,237)	(273,125)	(24,367)	(5,014)			
11 General Plant		(16,434,000)	(10,179,627)	(1,960,049)	(1,584,407)	(640,449)	(1,831,194)	(199,464)	(38,810)			
12 Total Accumulated Depreciation		(221,826,000)	(91,866,778)	(21,713,289)	(47,714,491)	(16,476,542)	(34,548,362)	(3,628,252)	(5,878,287)			
13 Net Plant		492,964,000	201,556,083	47,953,645	111,713,284	39,802,717	75,630,146	8,198,505	8,109,620			
14 Accumulated Deferred FIT		(61,593,000)	(25,223,694)	(6,003,464)	(13,802,651)	(4,859,523)	(9,459,396)	(1,021,890)	(1,222,382)			
15 Miscellaneous Rate Base		8,836,000	2,692,906	652,462	2,047,699	911,200	2,361,888	137,827	32,017			
16 Total Rate Base		440,207,000	179,025,294	42,602,643	99,958,332	35,854,395	68,532,638	7,314,442	6,919,256			
17 Revenue From Retail Rates		146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000			
18 Other Operating Revenues		21,677,000	7,581,432	1,750,744	4,658,197	2,022,208	5,226,957	332,207	105,256			
19 Total Revenues		167,925,000	60,229,432	17,962,744	39,462,197	12,497,208	32,922,957	2,881,207	1,969,256			
Operating Expenses												
20 Production Expenses		79,522,000	27,179,034	6,239,677	17,023,454	7,518,503	20,060,876	1,215,561	284,895			
21 Transmission Expenses		5,485,000	1,879,232	431,533	1,173,481	518,338	1,379,158	83,733	19,524			
22 Distribution Expenses		6,495,000	2,827,125	875,891	1,724,952	477,108	67,378	146,280	376,266			
23 Customer Accounting Expenses		4,296,000	3,174,073	712,481	196,952	55,870	96,200	51,053	9,370			
24 Customer Information Expenses		1,480,000	589,887	129,334	283,641	124,152	326,637	21,592	4,756			
25 Sales Expenses		421,000	134,538	30,672	91,568	40,311	115,486	6,659	1,767			
26 Admin & General Expenses		17,888,000	10,333,129	2,061,359	2,169,097	830,492	2,160,463	233,092	100,369			
27 Total O&M Expenses		115,587,000	46,117,018	10,480,948	22,663,145	9,564,774	24,206,198	1,757,970	796,947			
28 Taxes Other Than Income Taxes		7,438,000	3,036,697	741,720	1,751,850	581,189	1,013,125	128,379	185,040			
29 Other Income Related Items		0	0	0	0	0	0	0	0			
Depreciation Expense												
30 Production Plant Depreciation		7,933,000	2,759,593	634,649	1,690,789	747,420	1,953,357	120,107	27,085			
31 Transmission Plant Depreciation		2,532,000	867,496	199,206	541,706	239,277	636,650	38,653	9,013			
32 Distribution Plant Depreciation		5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807			
33 General Plant Depreciation		3,892,000	2,410,801	464,191	375,229	151,675	433,675	47,238	9,191			
34 Amortization Expense		367,000	134,172	31,004	77,216	34,225	83,910	5,401	1,073			
35 Total Depreciation Expense		20,394,000	8,867,498	2,025,240	4,098,905	1,472,552	3,156,246	320,391	453,168			
36 Income Tax		3,794,000	341,875	729,947	1,695,007	136,039	704,023	104,420	82,689			
37 Total Operating Expenses		147,213,000	58,363,088	13,977,856	30,208,907	11,754,553	29,079,592	2,311,161	1,517,844			
38 Net Income		20,712,000	1,866,344	3,984,888	9,253,290	742,654	3,843,365	570,046	451,411			
39 Rate of Return		4.71%	1.04%	9.35%	9.26%	2.07%	5.61%	7.79%	6.52%			
40 Return Ratio		1.00	0.22	1.99	1.97	0.44	1.19	1.66	1.39			
41 Interest Expense		20,250,000	8,235,358	1,959,768	4,598,192	1,649,341	3,152,576	336,472	318,293			

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0			System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Functional Cost Components at Current Return by Schedule												
1 Production					85,224,507	26,219,388	7,500,101	20,369,564	7,479,198	21,933,891	1,404,020	318,346
2 Transmission					10,335,827	2,565,138	1,081,958	2,926,641	780,818	2,747,927	191,985	41,359
3 Distribution					31,756,649	12,505,608	5,200,061	9,545,880	1,490,578	846,342	710,360	1,457,821
4 Common					18,931,017	11,357,866	2,429,881	1,961,915	724,405	2,167,840	242,634	46,474
5 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as \$/kWh												
6 Production					\$0.02728	\$0.02653	\$0.03329	\$0.03021	\$0.02463	\$0.02521	\$0.02870	\$0.02452
7 Transmission					\$0.00331	\$0.00260	\$0.00480	\$0.00434	\$0.00257	\$0.00316	\$0.00392	\$0.00319
8 Distribution					\$0.01017	\$0.01265	\$0.02308	\$0.01416	\$0.00491	\$0.00097	\$0.01452	\$0.11229
9 Common					\$0.00606	\$0.01149	\$0.01078	\$0.00291	\$0.00239	\$0.00249	\$0.00496	\$0.00358
10 Total Current Melded Rates					\$0.04682	\$0.05327	\$0.07195	\$0.05162	\$0.03449	\$0.03183	\$0.05210	\$0.14357
Functional Cost Components at Uniform Current Return												
11 Production					84,995,933	29,059,280	6,671,554	18,193,826	8,035,535	21,432,482	1,299,010	304,247
12 Transmission					10,247,957	3,511,083	806,260	2,192,486	968,443	2,576,763	156,444	36,478
13 Distribution					31,770,229	15,967,035	4,083,325	7,148,181	1,845,285	807,070	591,260	1,328,073
14 Common					19,233,881	11,913,943	2,293,985	1,854,344	749,563	2,143,177	233,447	45,422
15 Total Uniform Current Cost					146,248,000	60,451,341	13,855,124	29,388,837	11,598,827	26,959,492	2,280,161	1,714,219
Expressed as \$/kWh												
16 Production					\$0.02721	\$0.02940	\$0.02961	\$0.02699	\$0.02646	\$0.02463	\$0.02655	\$0.02343
17 Transmission					\$0.00328	\$0.00355	\$0.00358	\$0.00325	\$0.00319	\$0.00296	\$0.00320	\$0.00281
18 Distribution					\$0.01017	\$0.01615	\$0.01812	\$0.01060	\$0.00608	\$0.00093	\$0.01209	\$0.10229
19 Common					\$0.00616	\$0.01205	\$0.01018	\$0.00275	\$0.00247	\$0.00246	\$0.00477	\$0.00350
20 Total Current Uniform Melded Rates					\$0.04682	\$0.06116	\$0.06149	\$0.04359	\$0.03819	\$0.03098	\$0.04661	\$0.13204
21 Revenue to Cost Ratio at Current Rates					1.00	0.87	1.17	1.18	0.90	1.03	1.12	1.09
Functional Cost Components at Proposed Return by Schedule												
22 Production					100,300,846	31,291,414	8,751,576	23,702,293	8,899,921	25,653,025	1,637,206	365,411
23 Transmission					15,410,453	4,254,681	1,498,403	4,051,252	1,259,984	4,017,570	270,912	57,652
24 Distribution					45,193,541	18,687,983	6,886,893	13,218,779	2,396,449	1,137,640	974,847	1,890,949
25 Common					20,565,160	12,350,923	2,635,128	2,126,677	788,646	2,350,764	263,035	49,989
26 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as \$/kWh												
27 Production					\$0.03211	\$0.03166	\$0.03884	\$0.03516	\$0.02930	\$0.02948	\$0.03347	\$0.02815
28 Transmission					\$0.00493	\$0.00430	\$0.00665	\$0.00601	\$0.00415	\$0.00462	\$0.00554	\$0.00444
29 Distribution					\$0.01447	\$0.01891	\$0.03056	\$0.01961	\$0.00789	\$0.00131	\$0.01993	\$0.14565
30 Common					\$0.00658	\$0.01250	\$0.01169	\$0.00315	\$0.00260	\$0.00270	\$0.00538	\$0.00385
31 Total Proposed Melded Rates					\$0.05810	\$0.06737	\$0.08775	\$0.06393	\$0.04394	\$0.03811	\$0.06431	\$0.18208
Functional Cost Components at Uniform Requested Return												
32 Production					100,054,399	34,272,228	7,869,851	21,407,199	9,455,664	25,165,491	1,527,605	356,360
33 Transmission					15,316,308	5,247,566	1,205,013	3,276,828	1,447,407	3,851,158	233,817	54,519
34 Distribution					45,217,673	22,321,176	5,698,494	10,689,565	2,750,777	1,099,459	850,541	1,807,662
35 Common					20,881,619	12,934,593	2,490,508	2,013,203	813,777	2,326,780	253,446	49,313
36 Total Uniform Cost					181,470,000	74,775,562	17,263,866	37,386,796	14,467,626	32,442,887	2,865,409	2,267,854
Expressed as \$/kWh												
37 Production					\$0.03203	\$0.03468	\$0.03493	\$0.03175	\$0.03113	\$0.02892	\$0.03123	\$0.02745
38 Transmission					\$0.00490	\$0.00531	\$0.00535	\$0.00486	\$0.00477	\$0.00443	\$0.00478	\$0.00420
39 Distribution					\$0.01448	\$0.02258	\$0.02529	\$0.01586	\$0.00906	\$0.00126	\$0.01739	\$0.13923
40 Common					\$0.00669	\$0.01309	\$0.01105	\$0.00299	\$0.00268	\$0.00267	\$0.00518	\$0.00380
41 Total Uniform Melded Rates					\$0.05810	\$0.07565	\$0.07662	\$0.05546	\$0.04764	\$0.03729	\$0.05857	\$0.17468
42 Revenue to Cost Ratio at Proposed Rates					1.00	0.89	1.15	1.15	0.92	1.02	1.10	1.04

	(b)	(c)	(d) (e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description			0 0	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule											
1 Energy				74,137,582	21,134,260	6,057,578	18,045,329	6,551,983	20,759,048	1,264,672	324,713
2 Demand				52,345,868	17,200,956	6,627,613	16,071,654	3,888,378	6,928,006	1,016,344	612,918
3 Customer				19,764,550	14,312,784	3,526,809	687,018	34,639	8,946	267,984	926,370
4 Total Current Rate Revenue				146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as Unit Cost											
5 Energy	\$/kWh			\$0.02373	\$0.02138	\$0.02688	\$0.02677	\$0.02157	\$0.02386	\$0.02585	\$0.02501
6 Demand	\$/kW/mo			\$7.15	\$6.53	\$9.68	\$8.92	\$6.50	\$4.78	\$8.56	\$15.61
7 Customer	\$/Cust/mo			\$15.46	\$13.63	\$18.31	\$32.00	\$206.19	\$745.50	\$21.42	\$622.14
Cost Classifications at Uniform Current Return											
8 Energy				73,706,844	23,530,128	5,364,330	16,018,432	7,068,823	20,251,373	1,164,674	309,083
9 Demand				52,132,346	21,521,065	5,258,895	12,749,629	4,494,400	6,699,202	864,101	545,054
10 Customer				20,408,810	15,400,148	3,231,899	620,776	35,604	8,917	251,385	860,082
11 Total Uniform Current Cost				146,248,000	60,451,341	13,855,124	29,388,837	11,598,827	26,959,492	2,280,161	1,714,219
Expressed as Unit Cost											
12 Energy	\$/kWh			\$0.02360	\$0.02381	\$0.02381	\$0.02376	\$0.02328	\$0.02328	\$0.02381	\$0.02381
13 Demand	\$/kW/mo			\$7.12	\$8.18	\$7.68	\$7.08	\$7.51	\$4.62	\$7.28	\$13.89
14 Customer	\$/Cust/mo			\$15.97	\$14.67	\$16.78	\$28.92	\$211.93	\$743.12	\$20.09	\$577.62
15 Revenue to Cost Ratio at Current Rates				1.00	0.87	1.17	1.18	0.90	1.03	1.12	1.09
Cost Classifications at Proposed Return by Schedule											
16 Energy				87,928,193	25,413,278	7,104,693	21,150,079	7,871,849	24,524,681	1,486,727	376,885
17 Demand				71,027,580	24,916,978	8,695,063	21,160,436	5,436,049	8,625,161	1,354,429	839,463
18 Customer				22,514,227	16,254,744	3,972,244	788,484	37,102	9,157	304,844	1,147,652
19 Total Proposed Rate Revenue				181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as Unit Cost											
20 Energy	\$/kWh			\$0.02815	\$0.02571	\$0.03153	\$0.03137	\$0.02592	\$0.02819	\$0.03039	\$0.02903
21 Demand	\$/kW/mo			\$9.70	\$9.47	\$12.69	\$11.75	\$9.09	\$5.95	\$11.41	\$21.39
22 Customer	\$/Cust/mo			\$17.61	\$15.48	\$20.62	\$36.73	\$220.84	\$763.11	\$24.37	\$770.75
Cost Classifications at Uniform Requested Return											
23 Energy				87,475,388	27,928,035	6,366,952	19,011,994	8,388,137	24,031,058	1,382,358	366,853
24 Demand				70,781,720	29,451,462	7,238,510	17,656,193	6,041,423	8,402,699	1,195,532	795,900
25 Customer				23,212,892	17,396,065	3,658,404	718,608	38,065	9,130	287,519	1,105,101
26 Total Uniform Cost				181,470,000	74,775,562	17,263,866	37,386,796	14,467,626	32,442,887	2,865,409	2,267,854
Expressed as Unit Cost											
27 Energy	\$/kWh			\$0.02800	\$0.02826	\$0.02826	\$0.02820	\$0.02762	\$0.02762	\$0.02826	\$0.02826
28 Demand	\$/kW/mo			\$9.66	\$11.19	\$10.57	\$9.80	\$10.10	\$5.80	\$10.07	\$20.28
29 Customer	\$/Cust/mo			\$18.16	\$16.57	\$18.99	\$33.48	\$226.58	\$760.80	\$22.98	\$742.18
30 Revenue to Cost Ratio at Proposed Rates				1.00	0.89	1.15	1.15	0.92	1.02	1.10	1.04

DAVID J. MEYER
SENIOR VICE PRESIDENT AND GENERAL COUNSEL
AVISTA CORPORATION
P.O. BOX 3727
1411 EAST MISSION AVENUE
SPOKANE, WASHINGTON 99220-3727
TELEPHONE: (509) 495-4316
FACSIMILE: (509) 495-4361

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-G-04-1
OF AVISTA CORPORATION FOR THE)	
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 17
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	TARA L. KNOX
_____)	

FOR AVISTA CORPORATION

(NATURAL GAS)

CASE NO. AVU-G-04-01

**EXHIBIT 17
TABLE OF CONTENTS**

<u>SCHEDULE NO</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
SCHEDULE 4	COST OF SERVICE PROCESS DESCRIPTION	
	Description	1 – 6
	Methodology Matrix	7 – 9
SCHEDULE 5	NATURAL GAS BASE CASE COST OF SERVICE STUDY	
PART 1	SUMMARIES	
	General Summary	1
	Summary by Function	2
	Summary by Classification	3
PART 2	CALCULATION MODEL	
	Calculation Model	4 – 27
	Allocation Factors	28 – 30
	Classification Tables	31 – 32
	Labor Study	33 – 44
PART 3	PRO FORMA RESULTS SEGREGATION	
	Operating Expenses	45 – 52
	Rate Base	53 – 58

NATURAL GAS COST OF SERVICE STUDY

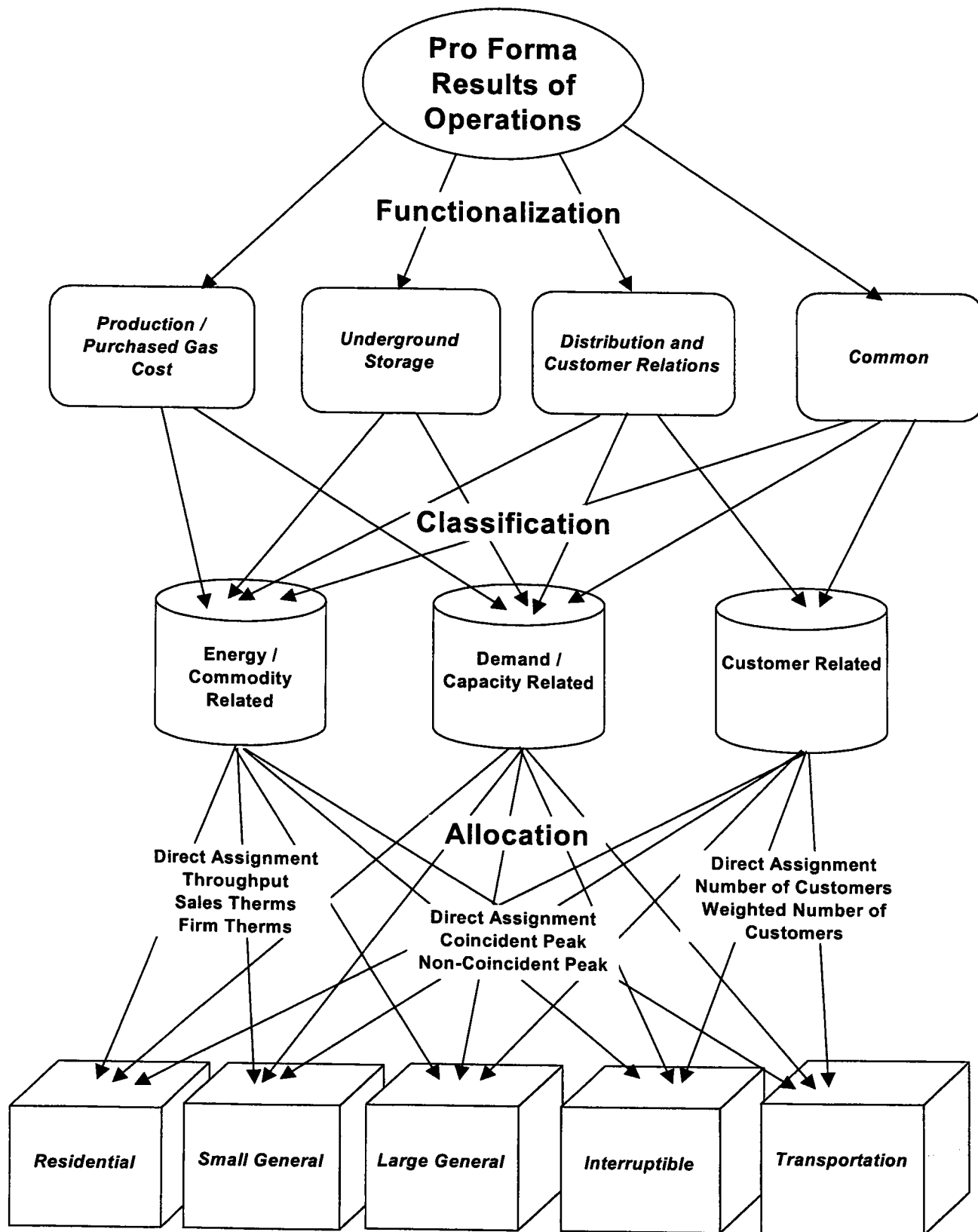
A cost of service study is an engineering-economic study, which apportions the revenue, expenses, and rate base associated with providing natural gas service to designated groups of customers. It indicates whether the revenue provided by the customers recovers the cost to serve those customers. The study results are used as a guide in determining the appropriate rate spread among the groups of customers.

There are three basic steps involved in a cost of service study: functionalization, classification, and allocation. See flow chart.

First, the expenses and rate base associated with the natural gas system under study are assigned to functional categories. The uniform system of accounts provides the basic segregation into production, underground storage, and distribution. Traditionally customer accounting, customer information, and sales expenses are included in the distribution function and administrative and general expenses and general plant rate base are allocated to all functions. In this study I have created a separate functional category for common costs. Administrative and general costs that cannot be directly assigned to the other functions have been placed in this category.

Second, the expenses and rate base items are classified into three primary cost components: Demand, commodity or customer related. Demand (capacity) related costs are allocated to rate schedules on the basis of each schedule's contribution to system peak demand. Commodity (energy) related costs are allocated based on each rate schedule's share of commodity consumption. Customer related items are allocated to rate schedules based on the number of customers within each schedule. The number of customers may be weighted by appropriate factors such as relative cost of metering equipment. In addition to these three cost components, any revenue related expense is allocated based on the proportion of revenues by rate schedule.

NATURAL GAS COST OF SERVICE STUDY FLOWCHART



Pro Forma Results of Operations by Customer Group

The final step is allocation of the costs to the various rate schedules utilizing the allocation factors selected for each specific cost item. These factors are derived from usage and customer information associated with the test period results of operations.

BASE CASE COST OF SERVICE STUDY

Production - Purchased Gas Costs

The Company has no natural gas production facilities serving the Idaho jurisdiction. The natural gas costs included in the production function include the cost of gas purchased to serve sales customers, pipeline transportation to get it to our system, and expenses of the gas supply department. The demand and commodity components of account 804 have been determined directly from the weighted average cost of gas (WACOG) approved in the most recent purchased gas adjustment (PGA) filing effective October 3, 2003. The allocation of these costs agrees with the gas costs computation used to determine pro forma results of operations. The expenses of the gas supply department recorded in accounts 807 and 813 are classified as commodity related costs. The gas scheduling process includes transportation customers, so estimated scheduling labor expenses are allocated by throughput. The remaining gas supply department expenses are allocated by sales volumes.

Underground Storage

Underground storage rate base, operating and maintenance expenses and offsetting gas operating revenue from a long term capacity release to BC Gas are all classified as commodity related and allocated to customer groups by annual throughput. The Company was specifically instructed to utilize total annual throughput for underground storage costs in Order No. 22749 resolving Case No. WWP-G-88-5.

Distribution Facilities Classification (Peak and Average)

Distribution mains and regulator station equipment (both general use and city gate stations) are classified Demand and Commodity using the peak and average ratio for the distribution system. Peak demand is defined as the average of the five-day sustained peaks from the most recent three years. Average daily load is calculated by dividing annual throughput by 365 (days in the year). The average daily load is divided by peak load to arrive at the system load factor of 48%. This proportion is classified as commodity related. The remaining 52% is classified as demand related. Meters, services and industrial measuring & regulating equipment are classified as customer related distribution plant. Distribution operating and maintenance expenses are classified (and allocated) in relation to the plant accounts they are associated with.

Customer Relations Distribution Cost Classification

Customer service, customer information and sales expenses are the core of the customer relations functional unit which is included with the distribution cost category. For the most part these costs are classified as customer related. Exceptions include uncollectible accounts expense, which is considered separately as a revenue conversion item, and Demand Side Management amortization expense recorded in Account 908. The demand side management investment costs and amortization expense are included with the distribution function and classified to demand and commodity by the peak and average ratio.

Distribution Cost Allocation

Demand related distribution costs are allocated to customer groups (rate schedules) by each groups' contribution to the three year average five-day sustained peak. Commodity related distribution costs are allocated to customer groups by annual throughput. Distribution main investment has been segregated into large and small mains. Small mains are defined as less than four inches, with large mains being four inches or greater. The small main costs use the same

demand and commodity data, but large usage customers (Schedules 121, 131, and 146) have been excluded from the allocations.

Most customer related costs are allocated by the annualized number of customers billed during the test period. Meter investment costs are allocated using the number of customers weighted by the relative current cost of meters in service at December 31, 2002. Services investment costs are allocated using the number of customers weighted by the relative current cost of typical service installations. Industrial measuring and regulating equipment investment costs are allocated by number of customers excluding the small usage customer groups (Schedules 101 and 111).

Administrative and General Costs

General and intangible rate base items are allocated by the sum of Underground Storage and Distribution plant. Administrative and general expenses are segregated into plant related, labor related, revenue related and other. The plant related items are allocated based on total plant in service. Labor related items are allocated by operating and maintenance labor expense. Revenue related items are allocated by pro forma revenue. Other administrative and general expenses are allocated 50% by annual throughput (classified commodity related) and 50% by the sum of operating and maintenance expenses not including purchased gas cost or administrative & general expenses. Whenever costs are allocated by sums of other items within the study, classifications are imputed from the relationship embedded in the summed items.

Special Contract Customer Revenue

Three special contract customers receive transportation service from the Company. Rates for these customers were individually negotiated to cover any incremental costs and retain some contribution to margin. The rates for these customers are not being adjusted in this case. The revenue from these special contract customers has been segregated from general rate revenue and

allocated back to all the other rate classes by relative rate base. In treating these revenues like other operating revenues their system contribution reduces costs for all rate schedules.

Revenue Conversion Items

In this study uncollectible accounts and commission fees have been classified as revenue related and are allocated by pro forma revenue. These items vary with revenue and are included in the calculation of the revenue conversion factor. Income tax expense items are allocated to schedules by net income before income tax less interest expense.

The following matrix outlines the methodology applied in the Company Base Case natural gas cost of service study.

Account	Functional Category	Classification	Allocation
Underground Storage Plant			
350 - 357 Underground Storage	Underground Storage	Commodity	E01 Annual throughput
Distribution Plant			
374 Land	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
375 Structures	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
376(S) Small Mains	Distribution	Demand/Commodity by Peak & Average	D02/E06 Coincident peak, annual therms (both excl lg use cust)
376(L) Large Mains	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
378 M&R General	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
379 M&R City Gate	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
380 Services	Distribution	Customer	C02, Customers weighted by current typical service cost
381 Meters	Distribution	Customer	C03, Customers weighted by average current meter cost
385 Industrial M&R	Distribution	Customer	C06, Large use customers
387 Other	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
General Plant			
389-399 All General Plant	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
Intangible Plant			
303 Misc Intangible Plant	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
303 Computer Software	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
Reserve for Depreciation			
Underground Storage	Underground Storage	Commodity same as related plant	Allocations linked to related plant accounts
Distribution	Distribution	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
General	Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Intangible	Distribution/Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Other Rate Base			
Accumulated Deferred FIT	All	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
Constuction Advances	Distribution	Customer	C10 Residential only
Gas Inventory	Underground Storage	Commodity from Underground Storage Plant	S14 Sum of Underground Storage Plant in Service
Gain on Sale of Office Bldg	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
DSM Investment	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
Purchased Gas Expenses			
804 Purchased Gas Cost	Production	Demand/Commodity from PGA Tracker WACOG	D05/E07 PGA Demand / PGA Commodity
807 Purchased Gas Expenses	Production	Commodity	E01/E04 Annual Throughput / Annual Sales Therms
813 Other Gas Expenses	Production	Commodity	E04 Annual Sales Therms
Underground Storage O&M			
814 - 837 Underground Storage Exp	Underground Storage	Commodity	E01 Annual throughput

IPUC Case AVU-G-04- Methodology Matrix
 Avista Utilities Idaho Jurisdiction
 Natural Gas Cost of Service Methodology

Account	Functional Category	Classification	Allocation
Distribution O&M			
870 OP Super & Engineering	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
871 Load Dispatching	Distribution	Commodity	E01 Annual throughput
874 Mains & Services	Distribution	Demand/Commodity/Customer from related plant	S06 Sum of Mains and Services Plant in Service
875 M&R Station - General	Distribution	Demand/Commodity from related plant	S08 Sum of Meas & Reg Station - General Plant in Service
876 M&R Station - Industrial	Distribution	Customer from related plant	S19 Sum of Meas & Reg Station - Industrial Plant in Service
877 M&R Station - City Gate	Distribution	Demand/Commodity from related plant	S09 Sum of Meas & Reg Station - City Gate Plant in Service
878 Meter & House Regulator	Distribution	Customer from related plant	S07 Sum of Meter and Installation Plant in Service
879 Customer Installations	Distribution	Customer	C05, Customers weighted by average current meter cost
880 Other OP Expenses	Distribution	Demand/Commodity/Customer from other dist expense	S04 Sum of Accounts 870 - 879 and 881 - 894
881 Rents	Distribution	Demand/Commodity/Customer from other dist expense	S04 Sum of Accounts 870 - 879 and 881 - 894
885 MT Super & Engineering	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
886 MT of Structures	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
887 MT of Mains	Distribution	Demand/Commodity from related plant	S21 Sum of Distribution Mains Plant in Service
889 MT of M&R General	Distribution	Demand/Commodity from related plant	S08 Sum of Meas & Reg Station - General Plant in Service
890 MT of M&R Industrial	Distribution	Customer from related plant	S19 Sum of Meas & Reg Station - Industrial Plant in Service
891 MT of M&R City Gate	Distribution	Demand/Commodity from related plant	S09 Sum of Meas & Reg Station - City Gate Plant in Service
892 MT of Services	Distribution	Customer from related plant	S20 Sum of Services Plant in Services
893 MT of Meters & Hs Reg	Distribution	Customer from related plant	S07 Sum of Meter and Installation Plant in Service
894 MT of Other Equipment	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
Customer Accounting Expenses			
901 Supervision	Customer Relations	Customer	C01 All customers (unweighted)
902 Meter Reading	Customer Relations	Customer	C01 All customers (unweighted)
903 Customer Records & Collections	Customer Relations	Customer	C01 All customers (unweighted)
904 Uncollectible Accounts	Revenue Conversion	Revenue	R03 Retail Sales Revenue
905 Misc Cust Accounts	Customer Relations	Customer	C01 All customers (unweighted)
Customer Service & Info Expenses			
907 Supervision	Customer Relations	Customer	C01 All customers (unweighted)
908 Customer Assistance	Customer Relations	Customer	C01 All customers (unweighted)
908 DSM Amortization	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
909 Advertising	Customer Relations	Customer	C01 All customers (unweighted)
910 Misc Cust Service & Info	Customer Relations	Customer	C01 All customers (unweighted)
Sales Expenses			
911 - 916 Sales Expenses	Customer Relations	Customer	C01 All customers (unweighted)

Account	Functional Category	Classification	Allocation
Admin & General Expenses			
920 Salaries	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
921 Office Supplies	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
923 Outside Services	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
924 Property Insurance	Common	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
925 Injuries & Damages	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
926 Pensions & Benefits	Common	Demand/Commodity/Customer from Other O&M	S13 O&M Labor Expense
927 Franchise Requirements	Common	Demand/Commodity/Customer from Labpr O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
928 Regulatory Commission	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
928 Commission Fees	Revenue Conversion	Revenue	R01 Retail Sales Revenue
930 Miscellaneous General	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
931 Rents	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
931 CSS Rent	Customer Relations	Customer	C01 All customers (unweighted)
935 MT of General Plant	Common	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
Depreciation Expense			
Underground Storage	Underground Storage	Commodity same as related plant	Allocations linked to related plant accounts
Distribution	Distribution	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
General	Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Intangible	Distribution/Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Taxes			
Property Tax	All	Demand/Commodity/Customer from related plant	S14/S15/S16 Sum of UG Plant/Sum of Dist Plant/Sum of Gen Plant
Miscellaneous Dist Tax	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
State Income Tax	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Federal Income Tax	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Deferred FIT	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
ITC	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Operating Revenues			
Revenue from Rates	Revenue	Revenue	Pro Forma Revenue per Revenue Study
Special Contract Revenue	All	Demand/Commodity/Customer from Rate Base	S01 Sum of Rate Base
Off System Sales	Production	Commodity from PGA Tracker	E04 Sales Terms
Miscellaneous Service Revenue	Customer Relations	Customer	C01 All customers (unweighted)
Rent From Gas Property	All	Demand/Commodity/Customer from Rate Base	S01 Sum of Rate Base
Other Gas Revenue	Underground Storage	Commodity from Underground Storage Plant	S14 Sum of Underground Storage Plant in Service

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System	Residential	Small Firm	Large Firm	Interrupt	Transport			
	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146			
Plant In Service									
1 Production Plant									
2 Underground Storage Plant	5,041,000	3,611,517	915,988	167,002	48,956	297,537			
3 Distribution Plant	87,598,000	75,115,371	10,131,341	937,240	199,847	1,214,201			
4 Intangible Plant	766,000	651,012	91,325	9,123	2,055	12,485			
5 General Plant	5,943,000	5,050,507	708,711	70,840	15,961	96,981			
6 Total Plant In Service	99,348,000	84,428,406	11,847,365	1,184,205	266,819	1,621,204			
Accum Depreciation									
7 Production Plant									
8 Underground Storage Plant	(2,294,000)	(1,643,487)	(416,837)	(75,998)	(22,278)	(135,400)			
9 Distribution Plant	(26,397,000)	(22,793,740)	(2,880,654)	(299,560)	(63,624)	(359,421)			
10 Intangible Plant	(626,000)	(531,990)	(74,651)	(7,462)	(1,681)	(10,215)			
11 General Plant	(2,076,000)	(1,764,236)	(247,566)	(24,746)	(5,576)	(33,877)			
12 Total Accumulated Depreciation	(31,393,000)	(26,733,453)	(3,619,709)	(407,765)	(93,160)	(538,913)			
13 Net Plant	67,955,000	57,694,953	8,227,656	776,440	173,660	1,082,291			
14 Accumulated Deferred FIT	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)			
15 Miscellaneous Rate Base	2,315,000	1,642,548	423,653	84,588	22,066	142,145			
16 Total Rate Base	63,078,000	53,225,560	7,793,655	775,301	176,410	1,107,074			
17 Revenue From Retail Rates	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000			
18 Other Operating Revenues	1,156,000	894,341	179,430	27,581	7,682	46,965			
19 Total Revenues	52,552,000	41,008,341	9,110,430	1,549,581	392,682	490,965			
Operating Expenses									
20 Purchased Gas Costs	35,803,000	27,300,352	6,924,182	1,262,412	312,556	3,497			
21 Underground Storage Expenses	134,000	96,001	24,349	4,439	1,301	7,909			
22 Distribution Expenses	2,207,000	1,895,249	222,617	40,382	8,744	40,008			
23 Customer Accounting Expenses	2,068,000	2,012,214	47,533	5,269	1,316	1,669			
24 Customer Information Expenses	261,000	223,492	24,073	4,949	1,040	7,446			
25 Sales Expenses	234,000	231,645	2,279	40	8	28			
26 Admin & General Expenses	3,812,000	3,128,853	462,574	79,710	21,753	119,110			
27 Total O&M Expenses	44,519,000	34,887,807	7,707,606	1,397,200	346,719	179,667			
28 Taxes Other Than Income Taxes	876,000	744,738	104,327	10,395	2,337	14,202			
29 Depreciation Expense									
30 Underground Storage Plant Depr	111,000	79,524	20,170	3,677	1,078	6,552			
31 Distribution Plant Depreciation	2,125,000	1,841,640	226,067	23,626	5,013	28,653			
32 General Plant Depreciation	358,000	304,237	42,692	4,267	961	5,842			
33 Amortization of Intangible Plant	260,000	220,954	31,005	3,099	698	4,243			
34 Total Depr & Amort Expense	2,854,000	2,446,355	319,934	34,670	7,751	45,290			
35 Income Tax	1,148,000	393,907	508,040	58,708	22,745	164,598			
36 Total Operating Expenses	49,397,000	38,472,807	8,639,908	1,500,974	379,553	403,757			
37 Net Income	3,155,000	2,535,534	470,523	48,607	13,129	87,207			
38 Rate of Return	5.00%	4.76%	6.04%	6.27%	7.44%	7.88%			
39 Return Ratio	1.00	0.95	1.21	1.25	1.49	1.57			
40 Interest Expense	2,902,000	2,448,723	358,559	35,669	8,116	50,933			

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
Functional Cost Components at Current Rates									
1 Production	36,015,325	27,462,253	6,965,245	1,269,899	314,410	3,518			
2 Underground Storage	(63,568)	(123,032)	19,764	5,298	4,061	30,341			
3 Distribution	11,059,198	9,206,192	1,383,578	157,963	42,224	269,241			
4 Common	4,385,045	3,568,587	562,413	88,841	24,304	140,901			
5 Total Current Rate Revenue	51,398,000	40,114,000	8,931,000	1,522,000	385,000	444,000			
6 Exclude Cost of Gas w / Revenue Exp.	35,849,346	27,338,561	6,933,873	1,264,179	312,733	0			
7 Total Margin Revenue at Current Rates	15,548,654	12,775,439	1,997,127	257,821	72,267	444,000			
Margin per Therm at Current Rates									
8 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
9 Underground Storage	(\$0.000893)	(\$0.002413)	\$0.001529	\$0.002247	\$0.005877	\$0.007224			
10 Distribution	\$0.155423	\$0.180592	\$0.107009	\$0.067010	\$0.061104	\$0.064107			
11 Common	\$0.061626	\$0.070003	\$0.043498	\$0.037687	\$0.035171	\$0.033549			
12 Total Current Margin Melded Rate per Therm	\$0.218488	\$0.250607	\$0.154463	\$0.109371	\$0.104578	\$0.105718			
Functional Cost Components at Uniform Current Return									
13 Production	36,015,325	27,462,253	6,965,245	1,269,899	314,410	3,518			
14 Underground Storage	(119,311)	(85,478)	(21,680)	(3,953)	(1,159)	(7,042)			
15 Distribution	11,113,060	9,836,866	998,295	115,257	24,675	137,988			
16 Common	4,386,926	3,605,972	539,587	86,047	23,093	132,227			
17 Total Uniform Current Cost	51,398,000	40,819,613	8,481,447	1,467,250	361,019	266,670			
18 Exclude Cost of Gas w / Revenue Exp.	35,849,346	27,338,561	6,933,873	1,264,179	312,733	0			
19 Total Uniform Current Margin	15,548,654	13,481,052	1,547,575	203,071	48,285	266,670			
Margin per Therm at Uniform Current Return									
20 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
21 Underground Storage	(\$0.001677)	(\$0.001677)	(\$0.001677)	(\$0.001677)	(\$0.001677)	(\$0.001677)			
22 Distribution	\$0.156180	\$0.192963	\$0.077210	\$0.048894	\$0.035707	\$0.032851			
23 Common	\$0.061653	\$0.070736	\$0.041733	\$0.036502	\$0.033418	\$0.031484			
24 Total Current Uniform Margin Melded Rate per Therm	\$0.218488	\$0.264449	\$0.119693	\$0.086146	\$0.069874	\$0.063495			
25 Margin to Cost Ratio at Current Rates	1.00	0.95	1.29	1.27	1.50	1.66			
Functional Cost Components at Proposed Rates									
26 Production	36,014,861	27,461,865	6,965,178	1,269,892	314,408	3,518			
27 Underground Storage	234,101	90,529	74,163	15,099	6,892	47,418			
28 Distribution	15,265,920	12,792,476	1,889,291	203,210	51,739	329,204			
29 Common	4,635,119	3,781,130	592,369	91,799	24,961	144,860			
30 Total Proposed Rate Revenue	56,150,000	44,126,000	9,521,000	1,580,000	398,000	525,000			
31 Exclude Cost of Gas w / Revenue Exp.	35,848,885	27,338,175	6,933,806	1,264,172	312,732	0			
32 Total Margin Revenue at Proposed Rates	20,301,115	16,787,825	2,587,194	315,828	85,268	525,000			
Margin per Therm at Proposed Rates									
33 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
34 Underground Storage	\$0.003290	\$0.001776	\$0.005736	\$0.006405	\$0.009973	\$0.011290			
35 Distribution	\$0.214543	\$0.250941	\$0.146122	\$0.086204	\$0.074872	\$0.078385			
36 Common	\$0.065141	\$0.074172	\$0.045815	\$0.038943	\$0.036121	\$0.034492			
37 Total Proposed Margin Melded Rate per Therm	\$0.285308	\$0.329315	\$0.200100	\$0.133979	\$0.123393	\$0.125004			
Functional Cost Components at Uniform Proposed Return									
38 Production	36,014,662	27,461,748	6,965,117	1,269,875	314,404	3,518			
39 Underground Storage	178,757	128,067	32,482	5,922	1,736	10,551			
40 Distribution	15,319,594	13,422,815	1,501,787	160,842	34,406	199,744			
41 Common	4,636,987	3,818,482	569,407	89,027	23,764	136,306			
42 Total Uniform Proposed Cost	56,150,000	44,831,111	9,088,793	1,525,667	374,310	350,119			
43 Exclude Cost of Gas w / Revenue Exp.	35,848,687	27,338,058	6,933,745	1,264,156	312,728	0			
44 Total Uniform Proposed Margin	20,301,313	17,493,053	2,135,047	261,511	61,583	350,119			
Margin per Therm at Uniform Proposed Return									
45 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
46 Underground Storage	\$0.002512	\$0.002512	\$0.002512	\$0.002512	\$0.002512	\$0.002512			
47 Distribution	\$0.215297	\$0.263306	\$0.116152	\$0.068231	\$0.049789	\$0.047560			
48 Common	\$0.065167	\$0.074905	\$0.044039	\$0.037767	\$0.034389	\$0.032455			
49 Total Proposed Uniform Margin Melded Rate per Therm	\$0.285309	\$0.343149	\$0.165130	\$0.110937	\$0.089117	\$0.083365			
50 Margin to Cost Ratio at Proposed Rates	1.00	0.96	1.21	1.21	1.38	1.50			

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
Cost by Classification at Current Return by Schedule									
1 Commodity	34,845,222	26,133,043	6,909,747	1,187,555	354,815	260,062			
2 Demand	8,416,682	6,272,818	1,746,152	264,515	12,684	120,513			
3 Customer	8,134,096	7,708,139	275,102	69,929	17,501	63,425			
4 Total Current Rate Revenue	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000			
Revenue per Therm at Current Rates									
5 Commodity	\$0.489704	\$0.512634	\$0.534416	\$0.503777	\$0.513458	\$0.061922			
6 Demand	\$0.118285	\$0.123050	\$0.135052	\$0.112211	\$0.018356	\$0.028695			
7 Customer	\$0.114314	\$0.151205	\$0.021277	\$0.029665	\$0.025326	\$0.015102			
8 Total Revenue per Therm at Current Rates	\$0.722304	\$0.786889	\$0.690745	\$0.645653	\$0.557139	\$0.105718			
Cost per Unit at Current Rates									
9 Commodity Cost per Therm	\$0.489704	\$0.512634	\$0.534416	\$0.503777	\$0.513458	\$0.061922			
10 Demand Cost per Peak Day Therms	\$20.64	\$20.85	\$26.37	\$15.97	\$5.16	\$5.58			
11 Customer Cost per Customer per Month	\$11.54	\$11.04	\$40.06	\$582.75	\$729.20	\$755.06			
Cost by Classification at Uniform Current Return									
12 Commodity	34,685,437	26,340,553	6,680,749	1,162,884	340,892	160,359			
13 Demand	8,339,563	6,461,649	1,565,353	244,449	6,955	61,156			
14 Customer	8,371,000	8,018,129	234,888	59,862	13,147	44,975			
15 Total Uniform Current Cost	51,396,000	40,820,331	8,480,990	1,467,195	360,994	266,490			
Cost per Therm at Current Return									
16 Commodity	\$0.487459	\$0.516705	\$0.516705	\$0.493311	\$0.493311	\$0.038182			
17 Demand	\$0.117202	\$0.126754	\$0.121068	\$0.103699	\$0.010065	\$0.014561			
18 Customer	\$0.117643	\$0.157286	\$0.018167	\$0.025394	\$0.019025	\$0.010709			
19 Total Cost per Therm at Current Return	\$0.722304	\$0.800745	\$0.655940	\$0.622404	\$0.522400	\$0.063452			
Cost per Unit at Uniform Current Return									
20 Commodity Cost per Therm	\$0.487459	\$0.516705	\$0.516705	\$0.493311	\$0.493311	\$0.038182			
21 Demand Cost per Peak Day Therms	\$20.45	\$21.47	\$23.64	\$14.76	\$2.83	\$2.83			
22 Customer Cost per Customer per Month	\$11.87	\$11.49	\$34.21	\$498.85	\$547.78	\$535.41			
23 Revenue to Cost Ratio at Current Rates	1.00	0.98	1.05	1.04	1.07	1.67			
Cost by Classification at Proposed Return by Schedule									
24 Commodity	36,401,540	27,310,182	7,209,810	1,213,643	362,349	305,555			
25 Demand	9,778,350	7,345,866	1,983,327	285,763	15,790	147,603			
26 Customer	9,970,110	9,469,952	327,862	80,593	19,861	71,841			
27 Total Proposed Rate Revenue	56,150,000	44,126,000	9,521,000	1,580,000	398,000	525,000			
Revenue per Therm at Proposed Rates									
28 Commodity	\$0.511576	\$0.535725	\$0.557624	\$0.514844	\$0.524361	\$0.072754			
29 Demand	\$0.137422	\$0.144099	\$0.153395	\$0.121225	\$0.022850	\$0.035145			
30 Customer	\$0.140117	\$0.185766	\$0.025358	\$0.034189	\$0.028741	\$0.017106			
31 Total Revenue per Therm at Proposed Rates	\$0.789115	\$0.865590	\$0.736377	\$0.670257	\$0.575952	\$0.125004			
Cost per Unit at Proposed Rates									
32 Commodity Cost per Therm	\$0.511576	\$0.535725	\$0.557624	\$0.514844	\$0.524361	\$0.072754			
33 Demand Cost per Peak Day Therms	\$23.98	\$24.41	\$29.95	\$17.25	\$6.43	\$6.83			
34 Customer Cost per Customer per Month	\$14.14	\$13.57	\$47.74	\$671.61	\$827.54	\$855.25			
Cost by Classification at Uniform Proposed Return									
35 Commodity	36,241,863	27,517,639	6,979,292	1,189,096	348,576	207,259			
36 Demand	9,701,114	7,534,613	1,801,447	265,842	10,131	89,081			
37 Customer	10,207,023	9,779,797	287,412	70,602	15,560	53,652			
38 Total Uniform Proposed Cost	56,150,000	44,832,049	9,068,152	1,525,539	374,267	349,993			
Cost per Therm at Proposed Return									
39 Commodity	\$0.509332	\$0.539795	\$0.539795	\$0.504431	\$0.504430	\$0.049349			
40 Demand	\$0.136337	\$0.147801	\$0.139328	\$0.112774	\$0.014661	\$0.021211			
41 Customer	\$0.143446	\$0.191844	\$0.022229	\$0.029950	\$0.022517	\$0.012775			
42 Total Cost per Therm at Proposed Return	\$0.789115	\$0.879440	\$0.701352	\$0.647155	\$0.541608	\$0.083335			
Cost per Unit at Uniform Proposed Return									
43 Commodity Cost per Therm	\$0.509332	\$0.539795	\$0.539795	\$0.504431	\$0.504430	\$0.049349			
44 Demand Cost per Peak Day Therms	\$23.79	\$25.04	\$27.21	\$16.05	\$4.12	\$4.12			
45 Customer Cost per Customer per Month	\$14.48	\$14.01	\$41.85	\$588.35	\$648.32	\$638.72			
46 Revenue to Cost Ratio at Proposed Rates	1.00	0.98	1.05	1.04	1.06	1.50			

1 Assign
 2 Company Base Case
 3 WA Accepted Method
 4
 5 (k) (l) (m)
 6 Account Description
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43
 44
 45
 46
 47
 48
 49
 50
 51
 52
 53
 54
 55

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

Functionalization and Classification		(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Notes Functional Allocation		Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
Totals		Totals	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
10	Operation & Maintenance Expenses															
11	Purchased Gas Expenses															
11	804-05 SGS Storage Demand	P02														
12	P Throughput	100														
13	P Coincident Peak Firm															
14	P Sales Therms															
15	P Throughput															
16	Open															
17	804-06 Transportation Demand	P04														
18	P Throughput															
19	P Coincident Peak Firm															
20	P Sales Therms	25														
21	P Throughput	75														
22	Open															
23	804-07 Capacity Released	P01														
24	P Throughput															
25	P Coincident Peak Firm	10														
26	P Sales Therms	90														
27	P Throughput															
28	Open															
29	804-14 Voluntary GRI Funding	P03														
30	P Throughput															
31	P Coincident Peak Firm															
32	P Sales Therms	100														
33	P Throughput															
34	Open															
35	804-25 Other One Time Charges	P03														
36	P Throughput															
37	P Coincident Peak Firm															
38	P Sales Therms	100														
39	P Throughput															
40	Open															
41	804-30 LS-1 Purch Gas City Gate Demand	P02														
42	P Throughput	100														
43	P Coincident Peak Firm															
44	P Sales Therms															
45	P Throughput															
46	Open															
47	804-31 LS-1 Purch Gas City Gate Community	P03														
48	P Throughput															
49	P Coincident Peak Firm															
50	P Sales Therms	100														
51	P Throughput															
52	Open															
53	804-32 LS Vaporization Costs	P03														
54	P Throughput															
55	P Coincident Peak Firm															

1 Assign		AVISTA UTILITIES			Natural Gas Utility										Idaho Jurisdiction		19-Jan-04	
2 Company Base Case		Cost of Service Calculation			Functionalization and Classification												10:04 AM	
3 WA Accepted Method		For the Year Ended December 31, 2002																
4	5 (k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	7	8	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
56	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
57	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
58			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
59	804-45		Pipeline Imbalances	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
60	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
61	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
62	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
63	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
64			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
65	804-47		Pipeline Imbalances	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
66	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
67	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
68	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
69	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
70			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
71	804-51		Commodity Costs - ANG	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
72	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
73	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
74	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
75	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
76			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
77	804-52		Commodity Costs - BC	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
78	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
79	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
80	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
81	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
82			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
83	804-53		Commodity Costs - Rocky Mts	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
84	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
85	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
86	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
87	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
88			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
89	804-54		Commodity Costs - Spot Purchases	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
90	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
91	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
92	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
93	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
94			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
95	804-55		Commodity Costs - Misc	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
96	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
97	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
98	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
99	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
100			Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
101	804-60		Derivatives/Hedgings	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
102	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0

1	2	3	4	5	6	7	8	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Assign	Company Base Case	WA Accepted Method	Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4							
103	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	P		Sales Therms		100	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	804-75		Purchased Gas - AVISTA ENERGY		P03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	P		Sales Therms		100	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	804-84		Other Producers - Transportation		P01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	P		Coincident Peak Firm		10	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	P		Sales Therms		90	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119	804-88		Transportation - Commodity		P03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	P		Sales Therms		100	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	805.xx		Gas Exp - Rate Deferrals & Amortizations		P03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
128	P		Sales Therms		100	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Open				P03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134	P		Sales Therms		100	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137	804.xx		Profoma Purchased Gas Expense		Input		35,638,000	5,515,000	4,242,728	1,076,082	196,190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138	P		Purchased Gas - Demand		5515	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139	P		Purchased Gas - Commodity		30123	E07		30,123,000	22,934,661	5,816,913	1,060,536	310,890	0	0	0	0	0	0	0	0	0	0	0	0	0
140	807-00		Purchased Gas Expense		P04		79,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	P		Sales Therms		25	E04		19,750	15,037	3,814	695	204	0	0	0	0	0	0	0	0	0	0	0	0	0
144	P		Throughput		75	E01		59,250	42,448	10,766	1,963	575	3,497	0	0	0	0	0	0	0	0	0	0	0	0
145			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	813-00		Other Gas Expenses		P03		86,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	P		Throughput		0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	P		Coincident Peak Firm		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	P		Sales Therms		100	E04		86,000	65,478	16,607	3,028	888	0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction				
Cost of Service Calculation		Functionalization and Classification										Functionalization and Classification				
For the Year Ended December 31, 2002																
1 Assign	2 Company Base Case	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3 WA Accepted Method	4	Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4
5	6	Allocation	Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4
7 Account Description	8															
150	P Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Purchased Gas Expenses				35,803,000	35,803,000	27,300,352	6,924,182	1,262,412	312,556	3,497	0	0	0	0	0
153																
154	Underground Storage Expenses															
155	814-OP Supervision & Engineering	U01	0	D04	(2,000)	0	0	0	0	0	0	0	0	0	0	0
156	U Coincident Peak Firm	0														
157	U Throughput	100	E01	0	(2,000)	(1,433)	(363)	(66)	(19)	(118)	0	0	0	0	0	0
158	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
159	815-OP Maps & Records	U01	0	D04	0	0	0	0	0	0	0	0	0	0	0	0
160	U Coincident Peak Firm	0														
161	U Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
162	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
163	816-OP Wells Expenses	U01	0	D04	4,000	0	0	0	0	0	0	0	0	0	0	0
164	U Coincident Peak Firm	0														
165	U Throughput	100	E01	0	4,000	2,866	727	133	39	236	0	0	0	0	0	0
166	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
167	817-OP Lines Expenses	U01	0	D04	0	0	0	0	0	0	0	0	0	0	0	0
168	U Coincident Peak Firm	0														
169	U Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
170	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
171	818-OP Compressor Station Expenses	U01	0	D04	22,000	0	0	0	0	0	0	0	0	0	0	0
172	U Coincident Peak Firm	0														
173	U Throughput	100	E01	0	22,000	15,761	3,998	729	214	1,299	0	0	0	0	0	0
174	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
175	819-OP Compressor Station Fuel & Power	U01	0	D04	3,000	0	0	0	0	0	0	0	0	0	0	0
176	U Coincident Peak Firm	0														
177	U Throughput	100	E01	0	3,000	2,149	545	99	29	177	0	0	0	0	0	0
178	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
179	820-OP Measuring & Regulator Station	U01	0	D04	1,000	0	0	0	0	0	0	0	0	0	0	0
180	U Coincident Peak Firm	0														
181	U Throughput	100	E01	0	1,000	716	182	33	10	59	0	0	0	0	0	0
182	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
183	821-OP Purification Expenses	U01	0	D04	0	0	0	0	0	0	0	0	0	0	0	0
184	U Coincident Peak Firm	0														
185	U Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
186	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
187	824-OP Other Expenses	U01	0	D04	24,000	0	0	0	0	0	0	0	0	0	0	0
188	U Coincident Peak Firm	0														
189	U Throughput	100	E01	0	24,000	17,194	4,361	795	233	1,417	0	0	0	0	0	0
190	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
191	825-OP Storage Well Royalties & Rents	U01	0	D04	11,000	0	0	0	0	0	0	0	0	0	0	0
192	U Coincident Peak Firm	0														
193	U Throughput	100	E01	0	11,000	7,881	1,999	364	107	649	0	0	0	0	0	0
194	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
195	826-OP Rents	U01	0	D04	(1,000)	0	0	0	0	0	0	0	0	0	0	0
196	U Coincident Peak Firm	0														

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	Functionalization and Classification						(ab)	
										(t)	(u)	(v)	(w)	(x)	(y)		(z)
				Notes Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
197 U Throughput				100	E01		(1,000)	(716)	(182)	(33)	(10)	(59)	0	0	0	0	0
198 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
199 830-MT Supervision & Engineering				U01		12,000											
200 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
201 U Throughput				100	E01		12,000	8,597	2,180	398	117	708	0	0	0	0	0
202 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
203 831-MT Maps & Records				U01		1,000											
204 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
205 U Throughput				100	E01		1,000	716	182	33	10	59	0	0	0	0	0
206 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
207 832-MT Wells Expenses				U01		11,000											
208 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
209 U Throughput				100	E01		11,000	7,881	1,999	364	107	649	0	0	0	0	0
210 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
211 833-MT Lines Expenses				U01		1,000											
212 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
213 U Throughput				100	E01		1,000	716	182	33	10	59	0	0	0	0	0
214 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
215 834-MT Compressor Station Expenses				U01		25,000											
216 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
217 U Throughput				100	E01		25,000	17,911	4,543	828	243	1,476	0	0	0	0	0
218 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
219 835-MT Compressor Station Fuel & Power				U01		0											
220 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
221 U Throughput				100	E01		0	0	0	0	0	0	0	0	0	0	0
222 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
223 836-MT Measuring and Regulator Station Expenses				U01		1,000											
224 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
225 U Throughput				100	E01		1,000	716	182	33	10	59	0	0	0	0	0
226 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
227 837-MT Other Equipment				U01		21,000											
228 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
229 U Throughput				100	E01		21,000	15,045	3,816	696	204	1,239	0	0	0	0	0
230 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
231 Total Underground Storage Expenses						134,000	134,000	96,001	24,349	4,439	1,301	7,909	0	0	0	0	0
232																	
233 Distribution Expenses																	
234 Operation Expense																	
235 870-OP Supervision & Engineering				Input	S15	114,000	114,000	97,755	13,185	1,220	260	1,580	0	0	0	0	0
236 D Distribution Plant				Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
237 871-OP Distribution Load Dispatching				Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
238 D Throughput				Input	xxx	0	0	0	0	0	0	0	0	0	0	0	0
239 872-OP Compressor Station Labor & Expenses				Input	S06	578,000	578,000	499,255	66,236	4,634	971	6,904	0	0	0	0	0
240 D Open				Input		20,000	20,000										
241 874-OP Mains & Services Expense				Input													
242 D Mains & Services Plant				Input													
243 875-OP Measuring & Regulating Stations-General				Input													

1 Assign		AVISTA UTILITIES		Natural Gas Utility		Idaho Jurisdiction		19-Jan-04										
2 Company Base Case		Cost of Service Calculation		Functionalization and Classification				10:04 AM										
3 WA Accepted Method		For the Year Ended December 31, 2002																
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description	Notes	Functional Allocation	Class	Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open2	Open3	Open4		
244	D Meas & Reg Plant-General		100	S08		20,000	14,553	3,433	741	156	1,117	0	0	0	0	0		
245	876-OP Measuring & Regulating Stations-Industrial		Input			2,000	0	0	1,053	211	737	0	0	0	0	0		
246	D Meas & Reg Plant-Industrial		100	S19		46,000	33,473	7,895	1,704	358	2,570	0	0	0	0	0		
247	877-OP Measuring & Regulating Stations-City Gate		Input			358,000	310,482	42,762	2,188	737	1,831	0	0	0	0	0		
248	D Meas & Reg Plant-City Gate		100	S07		337,000	333,609	3,282	57	11	40	0	0	0	0	0		
249	878-OP Meters & House Regulators Expenses		Input			303,000	260,200	30,563	5,544	1,201	5,493	0	0	0	0	0		
250	D Meters, Hse Reg & Install Plan		100	S04		12,000	10,305	1,210	220	48	218	0	0	0	0	0		
251	879-OP Customer Installations		Input			1,770,000	1,559,632	168,566	17,360	3,952	20,490	0	0	0	0	0		
252	D Installations Cost		100	S04		0	0	0	0	0	0	0	0	0	0	0		
253	880-OP Other Distribution Expense		Input			1,000	858	116	11	2	14	0	0	0	0	0		
254	D Other Dist O&M Exp		100	S05		111,000	86,749	20,462	1,394	293	2,102	0	0	0	0	0		
255	881-OP Reins		Input			0	0	0	0	0	0	0	0	0	0	0		
256	D Other Dist O&M Exp		100	S21		57,000	41,477	9,783	2,111	444	3,185	0	0	0	0	0		
257	Total Distribution Operation Expense		Input			34,000	0	0	17,895	3,579	12,526	0	0	0	0	0		
258	Maintenance Expense		Input			13,000	9,460	2,231	482	101	726	0	0	0	0	0		
259	885-MT Supervision & Engineering		Input			45,000	44,435	437	53	11	64	0	0	0	0	0		
260	D Distribution Plant		100	S15		176,000	152,639	21,023	1,076	362	900	0	0	0	0	0		
261	886-MT Structures & Improvements		Input			0	0	0	0	0	0	0	0	0	0	0		
262	D Other Dist Plant		100	S07		437,000	335,617	54,051	23,022	4,792	19,518	0	0	0	0	0		
263	887-MT Mains		Input			2,207,000	1,895,249	222,617	40,382	8,744	40,008	0	0	0	0	0		
264	D Distribution Mains Plant		100	S21		23,000	22,769	224	4	1	3	0	0	0	0	0		
265	888-MT Compressor Station Equipment		Input			490,000	485,070	4,772	83	17	58	0	0	0	0	0		
266	D Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0		
267	889-MT Measuring & Regulating Stations-General		Input			0	0	0	0	0	0	0	0	0	0	0		
268	D Meas & Reg Plant-General		100	S08		34,000	0	0	17,895	3,579	12,526	0	0	0	0	0		
269	890-MT Measuring & Regulating Stations-Industrial		Input			13,000	9,460	2,231	482	101	726	0	0	0	0	0		
270	D Meas & Reg Plant-Industrial		100	S19		45,000	44,435	437	53	11	64	0	0	0	0	0		
271	891-MT Measuring & Regulating Stations-City Gate		Input			176,000	152,639	21,023	1,076	362	900	0	0	0	0	0		
272	D Meas & Reg Plant-City Gate		100	S09		0	0	0	0	0	0	0	0	0	0	0		
273	892-MT Services		Input			23,000	22,769	224	4	1	3	0	0	0	0	0		
274	D Services Plant		100	S20		490,000	485,070	4,772	83	17	58	0	0	0	0	0		
275	893-MT Meters & House Regulators		Input			0	0	0	0	0	0	0	0	0	0	0		
276	D Meters, Hse Reg & Install Plan		100	S07		1,230,000	1,195,000	35,000	35,000	0	0	0	0	0	0	0		
277	894-MT Other Equipment		Input			0	0	0	0	0	0	0	0	0	0	0		
278	D Distribution Plant		100	S15		437,000	335,617	54,051	23,022	4,792	19,518	0	0	0	0	0		
279	Total Distribution Maintenance Expense		Input			2,207,000	1,895,249	222,617	40,382	8,744	40,008	0	0	0	0	0		
280	Total Distribution Expense		100	S15		23,000	22,769	224	4	1	3	0	0	0	0	0		
281	Customer Accounting Expenses		Input			490,000	485,070	4,772	83	17	58	0	0	0	0	0		
282	901-OP Supervision		100	C01		0	0	0	0	0	0	0	0	0	0	0		
284	C All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0		
285	902-OP Meter Reading		100	C01		0	0	0	0	0	0	0	0	0	0	0		
286	C All Customers		0	R03		0	0	0	0	0	0	0	0	0	0	0		
287	R Uncollectibles Allocator		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
288	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
289	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0		
290	903-OP Customer Records & Collection		100	K01		1,230,000	1,195,000	35,000	35,000	0	0	0	0	0	0	0		

291	C	All Customers	100	C01	1,230,000	1,217,624	11,979	209	42	147	0	0	0	0	
292	R	Uncollectibles Allocator	0	R03	0	0	0	0	0	0	0	0	0	0	
293	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
294	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
295	904-OP	Uncollectible Accounts		K02	167,000										
296	C	All Customers	0	C01	0	0	0	0	0	0	0	0	0	0	
297	R	Uncollectibles Allocator	100	R03	167,000	130,342	29,019	4,945	1,251	1,443	0	0	0	0	
298	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
299	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
300	905-OP	Misc Customer Accounts Expenses		K01	158,000										
301	C	All Customers	100	C01	158,000	156,410	1,539	27	5	19	0	0	0	0	
302	R	Uncollectibles Allocator	0	R03	0	0	0	0	0	0	0	0	0	0	
303	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
304	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
305	Total Customer Accounting Expenses					2,068,000	2,012,214	47,533	5,269	1,316	1,669	0	0	0	0
306															

307	Customer Information Expense														
308	907-OP	Supervision		Input	0										
309	C	All Customers	100	C01	0	0	0	0	0	0	0	0	0	0	0
310	908-OP	Customer Assistance Expenses		I02	210,000										
311	C	All Customers	77	C01	77,000	76,225	750	13	3	9	0	0	0	0	
312	DSM	Coincident Peak - All	69	D01	69,413	51,224	11,272	2,820	418	3,678	0	0	0	0	
313	DSM	Throughput	64	E01	63,587	45,556	11,554	2,107	618	3,753	0	0	0	0	
314	909-OP	Advertising		I01	17,000										
315	C	All Customers	100	C01	17,000	16,829	166	3	1	2	0	0	0	0	
316	DSM	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	
317	DSM	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	
318	910-OP	Misc Customer Service & Info Expense		I01	34,000										
319	C	All Customers	100	C01	34,000	33,658	331	6	1	4	0	0	0	0	
320	DSM	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	
321	DSM	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	
322	Total Customer Information Expense					261,000	223,492	24,073	4,949	1,040	7,446	0	0	0	0
323															

324	Sales Expenses														
325	911-OP	Supervision		Input	4,000										
326	C	All Customers	100	C01	4,000	3,960	39	1	0	0	0	0	0	0	
327	912-OP	Demonstrating & Selling Expenses		V01	177,000										
328	C	All Customers	100	C01	177,000	175,219	1,724	30	6	21	0	0	0	0	
329	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
330	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
331	913-OP	Advertising Expenses		V01	35,000										
332	C	All Customers	100	C01	35,000	34,648	341	6	1	4	0	0	0	0	
333	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
334	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
335	916-OP	Misc Sales Expenses		V01	18,000										
336	C	All Customers	100	C01	18,000	17,819	175	3	1	2	0	0	0	0	
337	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	

1 Assign		AVISTA UTILITIES		Natural Gas Utility		Idaho Jurisdiction		19-Jan-04														
2 Company Base Case		Cost of Service Calculation						10:04 AM														
3 WA Accepted Method		For the Year Ended December 31, 2002																				
4	5	6	7	8	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4								
338	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339	Total Sales Expenses			234,000	234,000	231,645	2,279	40	8	28	0	0	0	0								
340																						
341	Subtotal Expenses			40,707,000	40,707,000	31,758,954	7,245,032	1,317,491	324,966	60,557	0	0	0	0								
342																						
343	Administrative & General Expenses			1,111,000																		
344	920-OP Admin. & General Salaries	M01																				
345	O Admin & Gen Exp Alloc	50	S02		555,500	502,083	38,579	6,659	1,543	6,636	0	0	0	0								
346	O Throughput	50	E01		555,500	397,976	100,939	18,403	5,395	32,788	0	0	0	0								
347	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0								
348	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0								
349	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0								
350	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0								
351	921-OP Office Supplies & Expenses	M01		430,000																		
352	O Admin & Gen Exp Alloc	50	S02		215,000	194,326	14,932	2,577	597	2,569	0	0	0	0								
353	O Throughput	50	E01		215,000	154,032	39,067	7,123	2,088	12,690	0	0	0	0								
354	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0								
355	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0								
356	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0								
357	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0								
358	922-OP Admin. Expenses Transferred - Credit	M01		(2,000)																		
359	O Admin & Gen Exp Alloc	50	S02		(1,000)	(904)	(69)	(12)	(3)	(12)	0	0	0	0								
360	O Throughput	50	E01		(1,000)	(716)	(182)	(33)	(10)	(59)	0	0	0	0								
361	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0								
362	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0								
363	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0								
364	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0								
365	923-OP Outside Services Employed	M01		679,000																		
366	O Admin & Gen Exp Alloc	50	S02		339,500	306,854	23,578	4,070	943	4,056	0	0	0	0								
367	O Throughput	50	E01		339,500	243,228	61,690	11,247	3,297	20,038	0	0	0	0								
368	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0								
369	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0								
370	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0								
371	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0								
372	924-OP Property Insurance Premium	M02		68,000																		
373	O Admin & Gen Exp Alloc	50	S02		0	0	0	0	0	0	0	0	0	0								
374	O Throughput	50	E01		0	0	0	0	0	0	0	0	0	0								
375	O Plant in Service	100	S17		68,000	57,788	8,109	811	183	1,110	0	0	0	0								
376	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0								
377	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0								
378	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0								
379	925-OP Injuries & Damages	M01		292,000																		
380	O Admin & Gen Exp Alloc	50	S02		146,000	131,961	10,140	1,750	405	1,744	0	0	0	0								
381	O Throughput	50	E01		146,000	104,599	26,529	4,837	1,418	8,617	0	0	0	0								
382	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0								
383	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0								
384	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0								

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Notes	Functional	Class	Functional	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
Allocation	Allocation	Allocator	Totals	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open	Open	Open	Open	Open	Open
385	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
386	926-OP	Employee Pension & Benefits	M04	84,000													
387	O	Admin & Gen Exp Alloc	0			0	0	0	0	0	0	0	0	0	0	0	0
388	O	Throughput	E01			0	0	0	0	0	0	0	0	0	0	0	0
389	O	Plant in Service	S17			0	0	0	0	0	0	0	0	0	0	0	0
390	C	All Customers	C01			0	0	0	0	0	0	0	0	0	0	0	0
391	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
392	O	Labor Expense	100			75,064	6,418	1,026	253	1,239	0	0	0	0	0	0	0
393	927-OP	Franchise Requirements	M03	0													
394	O	Admin & Gen Exp Alloc	0			0	0	0	0	0	0	0	0	0	0	0	0
395	O	Throughput	E01			0	0	0	0	0	0	0	0	0	0	0	0
396	O	Plant in Service	S17			0	0	0	0	0	0	0	0	0	0	0	0
397	C	All Customers	C01			0	0	0	0	0	0	0	0	0	0	0	0
398	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
399	O	Labor Expense	100			0	0	0	0	0	0	0	0	0	0	0	0
400	928-OP	Regulatory Commission Expenses	M06	235,000													
401	O	Admin & Gen Exp Alloc	49.5			44,740	3,438	593	137	591	0	0	0	0	0	0	0
402	O	Throughput	49.5			35,463	8,995	1,640	481	2,922	0	0	0	0	0	0	0
403	O	Plant in Service	0			0	0	0	0	0	0	0	0	0	0	0	0
404	C	All Customers	0			0	0	0	0	0	0	0	0	0	0	0	0
405	R	Revenues From Retail Rates	136			106,146	23,633	4,027	1,019	1,175	0	0	0	0	0	0	0
406	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
407	930-OP	Miscellaneous & General Expense	M01	243,000													
408	O	Admin & Gen Exp Alloc	50			109,817	8,438	1,456	337	1,452	0	0	0	0	0	0	0
409	O	Throughput	50			87,046	22,077	4,025	1,180	7,171	0	0	0	0	0	0	0
410	O	Plant in Service	0			0	0	0	0	0	0	0	0	0	0	0	0
411	C	All Customers	0			0	0	0	0	0	0	0	0	0	0	0	0
412	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
413	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
414	931-OP	Rents	M05	444,000													
415	O	Admin & Gen Exp Alloc	150			135,576	10,417	1,798	417	1,792	0	0	0	0	0	0	0
416	O	Throughput	150			107,464	27,256	4,969	1,457	8,854	0	0	0	0	0	0	0
417	O	Plant in Service	0			0	0	0	0	0	0	0	0	0	0	0	0
418	C	All Customers	144			142,551	1,402	25	5	17	0	0	0	0	0	0	0
419	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
420	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
421	935-MT	Maintenance of General Plant	M02	228,000													
422	O	Admin & Gen Exp Alloc	0			0	0	0	0	0	0	0	0	0	0	0	0
423	O	Throughput	E01			0	0	0	0	0	0	0	0	0	0	0	0
424	O	Plant in Service	100			193,760	27,189	2,718	612	3,721	0	0	0	0	0	0	0
425	C	All Customers	0			0	0	0	0	0	0	0	0	0	0	0	0
426	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
427	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
428	Total	Administrative & General Expenses				3,812,000	462,574	79,710	21,753	119,110	0	0	0	0	0	0	0
429	Total	Operating & Maintenance Expenses				44,519,000	7,707,606	1,397,200	346,719	179,667	0	0	0	0	0	0	0
430						34,887,807											
431						3,812,000											

Natural Gas Utility

Idaho Jurisdiction

(k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab)
 Account Description Notes Functional Allocation Class Proforma Functional Residential Small Firm Large Firm Interrupt Transport Open1 Open2 Open3 Open4
 (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab)
 Account Description Notes Functional Allocation Class Proforma Functional Residential Small Firm Large Firm Interrupt Transport Service Sch 146 Open Open1 Open2 Open3 Open4

Functionalization and Classification

Account Description	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
432 Taxes Other Than Income Taxes															
Property Related															
-Production	Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0	0
Open	Input	100	xxx	45,000	45,000	32,239	8,177	1,491	437	2,656	0	0	0	0	0
-Underground Storage	U	100	S14	819,000	819,000	702,293	94,723	8,763	1,868	11,352	0	0	0	0	0
-Distribution	D	100	S15	11,000	11,000	9,348	1,312	131	30	179	0	0	0	0	0
-Administrative & General	O	100	S16	875,000	875,000	743,881	104,212	10,385	2,335	14,188	0	0	0	0	0
Total Property Related															
State Excise	Input	100	S15	1,000	1,000	858	116	11	2	14	0	0	0	0	0
-Distribution	D	100	S15	1,000	1,000	858	116	11	2	14	0	0	0	0	0
Total State Excise															
Business & Occupation	Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0	0
-Distribution	D	100	xxx	0	0	0	0	0	0	0	0	0	0	0	0
Open	Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0	0
-Open	O	100	xxx	0	0	0	0	0	0	0	0	0	0	0	0
Total Business & Occupation															
Miscellaneous	Input	100	S15	0	0	0	0	0	0	0	0	0	0	0	0
-Distribution	D	100	S15	0	0	0	0	0	0	0	0	0	0	0	0
Total Miscellaneous															
Total Taxes Other Than Income Taxes				876,000	876,000	744,738	104,327	10,395	2,337	14,202	0	0	0	0	0
463 Depreciation Expense															
Underground Storage Plant Depreciation Expense	U01			0	0	0	0	0	0	0	0	0	0	0	0
Land & Land Rights Depr. Exp.	U	100	D04	0	0	0	0	0	0	0	0	0	0	0	0
Coincident Peak Firm	U	100	E01	0	0	0	0	0	0	0	0	0	0	0	0
Throughput	U	100	E04	0	0	0	0	0	0	0	0	0	0	0	0
Sales Therms	U	100	E04	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements Depr. Exp.	U01			5,000	5,000	3,582	909	166	49	295	0	0	0	0	0
Coincident Peak Firm	U	100	D04	0	0	0	0	0	0	0	0	0	0	0	0
Throughput	U	100	E01	0	5,000	3,582	909	166	49	295	0	0	0	0	0
Sales Therms	U	100	E04	0	0	0	0	0	0	0	0	0	0	0	0
Wells Depr. Exp.	U01			74,000	74,000	53,016	13,446	2,452	719	4,368	0	0	0	0	0
Coincident Peak Firm	U	100	D04	0	0	0	0	0	0	0	0	0	0	0	0
Throughput	U	100	E01	0	74,000	53,016	13,446	2,452	719	4,368	0	0	0	0	0
Sales Therms	U	100	E04	0	0	0	0	0	0	0	0	0	0	0	0
Lines Depr. Exp.	U01			4,000	4,000	0	0	0	0	0	0	0	0	0	0
Coincident Peak Firm	U	100	D04	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	Functionalization and Classification				(x)	(y)	(z)	(aa)	(ab)
									(t)	(u)	(v)	(w)					
Account Description	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4		
479	U Throughput	100	E01		4,000	2,866	727	133	39	236	0	0	0	0	0	0	
480	U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
481	354 Compressor Station Equip. Depr. Exp.	U01		12,000													
482	U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
483	U Throughput	100	E01		12,000	8,597	2,180	398	117	708	0	0	0	0	0	0	
484	U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
485	355 Measuring & Regulating Equip. Depr. Exp.	U01		1,000													
486	U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
487	U Throughput	100	E01		1,000	716	182	33	10	59	0	0	0	0	0	0	
488	U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
489	356 Purification Equipment Depr. Exp.	U01		3,000													
490	U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
491	U Throughput	100	E01		3,000	2,149	545	99	29	177	0	0	0	0	0	0	
492	U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
493	357 Other Equipment Depr. Exp.	U01		12,000													
494	U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
495	U Throughput	100	E01		12,000	8,597	2,180	398	117	708	0	0	0	0	0	0	
496	U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
497	Total Underground Storage Plant Depr. Exp.				111,000	79,524	20,170	3,677	1,078	6,552	0	0	0	0	0	0	
498																	

Distribution Plant Depreciation Expense	
(k)	(l)
500	374 Land & Land Rights Depr. Exp.
501	D Other Dist Plant
502	375 Structures & Improvements Depr. Exp.
503	D Other Dist Plant
504	376-SM Mains Depr. Exp.
505	D Coincident Peak - All
506	D Coincident Peak - Small Mains
507	D Throughput
508	D Therms - Small Mains
509	D Direct 131
510	D Direct 146
511	Open
512	Open
513	Open
514	Open
515	376-LG Mains Depr. Exp.
516	D Coincident Peak - All
517	D Coincident Peak - Small Mains
518	D Throughput
519	D Therms - Small Mains
520	D Direct 131
521	D Direct 146
522	Open
523	Open
524	Open
525	Open

AVISTA UTILITIES Cost of Service Calculation For the Year Ended December 31, 2002			Idaho Jurisdiction														
Company Base Case WA Accepted Method			Natural Gas Utility					Functionalization and Classification									
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	Notes	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
					Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
526	378 Meas & Reg Station Equip-Gen Depr. Exp.	T03			21,000												
527	D Coincident Peak - All	52.19	D01		10,960	8,088	1,780	445	66	581							
528	D Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0							
529	D Throughput	47.81	E01		10,040	7,193	1,824	333	98	593							
530	D Therms - Small Mains	0	E06		0	0	0	0	0	0							
531	D Direct 131	0	D06		0	0	0	0	0	0							
532	D Direct 146	0	D07		0	0	0	0	0	0							
533	Open	0	xxx		0	0	0	0	0	0							
534	Open	0	xxx		0	0	0	0	0	0							
535	Open	0	xxx		0	0	0	0	0	0							
536	Open	0	xxx		0	0	0	0	0	0							
537	379 Meas & Reg Station Equip-City Gate Depr. Exp.	T03			8,000												
538	D Coincident Peak - All	52.19	D01		4,175	3,081	678	170	25	221							
539	D Coincident Peak - Small Mains	0	D02		0	0	0	0	0	0							
540	D Throughput	47.81	E01		3,825	2,740	695	127	37	226							
541	D Therms - Small Mains	0	E06		0	0	0	0	0	0							
542	D Direct 131	0	D06		0	0	0	0	0	0							
543	D Direct 146	0	D07		0	0	0	0	0	0							
544	Open	0	xxx		0	0	0	0	0	0							
545	Open	0	xxx		0	0	0	0	0	0							
546	Open	0	xxx		0	0	0	0	0	0							
547	Open	0	xxx		0	0	0	0	0	0							
548	380 Services Depr. Exp.	T11			867,000												
549	D All Customers	0	C01		0	0	0	0	0	0							
550	D Service Cost	100	C02		867,000	856,105	8,422	1,030	206	1,236							
551	D Meter Cost	0	C03		0	0	0	0	0	0							
552	D Regulator Cost	0	C04		0	0	0	0	0	0							
553	D Installations Cost	0	C05		0	0	0	0	0	0							
554	D Ind Meas & Reg Cost	0	C06		0	0	0	0	0	0							
555	D Direct Sch 131	0	C07		0	0	0	0	0	0							
556	D Direct Sch 146	0	C08		0	0	0	0	0	0							
557	Open	0	xxx		0	0	0	0	0	0							
558	Open	0	xxx		0	0	0	0	0	0							
559	381 Meters Depr. Exp.	T12			171,000												
560	D All Customers	0	C01		0	0	0	0	0	0							
561	D Service Cost	0	C02		0	0	0	0	0	0							
562	D Meter Cost	100	C03		171,000	148,303	20,425	1,045	352	874							
563	D Regulator Cost	0	C04		0	0	0	0	0	0							
564	D Installations Cost	0	C05		0	0	0	0	0	0							
565	D Ind Meas & Reg Cost	0	C06		0	0	0	0	0	0							
566	D Direct Sch 131	0	C07		0	0	0	0	0	0							
567	D Direct Sch 146	0	C08		0	0	0	0	0	0							
568	Open	0	xxx		0	0	0	0	0	0							
569	Open	0	xxx		0	0	0	0	0	0							
570	382 Meter Installations Depr. Exp.	T13			0												
571	D All Customers	0	C01		0	0	0	0	0	0							
572	D Service Cost	0	C02		0	0	0	0	0	0							

Natural Gas Utility

Idaho Jurisdiction

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	Notes	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
				Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open	Open	Open	Open		
573	D	Meter Cost	C03														
574	D	Regulator Cost	C04														
575	D	Installations Cost	C05														
576	D	Ind Meas & Reg Cost	C06														
577	D	Direct Sch 131	C07														
578	D	Direct Sch 146	C08														
579	Open	Open	xxx														
580	Open	Open	xxx														
581	383	House Regulators Depr. Exp.	T14	0													
582	D	All Customers	C01														
583	D	Service Cost	C02														
584	D	Meter Cost	C03														
585	D	Regulator Cost	C04														
586	D	Installations Cost	C05														
587	D	Ind Meas & Reg Cost	C06														
588	D	Direct Sch 131	C07														
589	D	Direct Sch 146	C08														
590	Open	Open	xxx														
591	Open	Open	xxx														
592	384	House Regulator Installations Depr. Exp.	T13	0													
593	D	All Customers	C01														
594	D	Service Cost	C02														
595	D	Meter Cost	C03														
596	D	Regulator Cost	C04														
597	D	Installations Cost	C05														
598	D	Ind Meas & Reg Cost	C06														
599	D	Direct Sch 131	C07														
600	D	Direct Sch 146	C08														
601	Open	Open	xxx														
602	Open	Open	xxx														
603	385	Industrial Meas & Reg Station Equip. Depr. E.	T15	14,000													
604	D	All Customers	C01														
605	D	Service Cost	C02														
606	D	Meter Cost	C03														
607	D	Regulator Cost	C04														
608	D	Installations Cost	C05														
609	D	Ind Meas & Reg Cost	C06														
610	D	Direct Sch 131	C07														
611	D	Direct Sch 146	C08														
612	Open	Open	xxx														
613	Open	Open	xxx														
614	387	Other Equipment Depr. Exp.	Input	0													
615	D	Other Dist Plant	100														
616	Total	Distribution Plant Depreciation I		2,125,000	2,125,000	1,841,640	226,067	23,626	5,013	28,653	0	0	0	0	0	0	0
617																	
618	General	Plant Depreciation Expense															
619	389	Land & Land Rights Depr. Exp.	Input	0													

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4
					Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146					
620	O		General Plant Alloc		100	S03	0	0	0	0	0	0	0	0	0	0	0	0
621			390 Structures & Improvements Depr. Exp.	Input			15,000											
622	O		General Plant Alloc		100	S03	15,000	15,000	12,747	1,789	179	40	245					
623			391 Office Furniture & Equipment Depr. Exp.	Input			188,000											
624	O		General Plant Alloc		100	S03	188,000	188,000	159,767	22,419	2,241	505	3,068					
625			392 Transportation Equipment Depr. Exp.	Input			3,000											
626	O		General Plant Alloc		100	S03	3,000	3,000	2,549	358	36	8	49					
627			393 Stores Equipment Depr. Exp.	Input			1,000											
628	O		General Plant Alloc		100	S03	1,000	1,000	850	119	12	3	16					
629			394 Tools, Shop & Garage Equipment Depr. Exp.	Input			16,000											
630	O		General Plant Alloc		100	S03	16,000	16,000	13,597	1,908	191	43	261					
631			395 Laboratory Equipment Depr. Exp.	Input			7,000											
632	O		General Plant Alloc		100	S03	7,000	7,000	5,949	835	83	19	114					
633			396 Power Operated Equipment Depr. Exp.	Input			18,000											
634	O		General Plant Alloc		100	S03	18,000	18,000	15,297	2,147	215	48	294					
635			397 Communication Equipment Depr. Exp.	Input			109,000											
636	O		General Plant Alloc		100	S03	109,000	109,000	92,631	12,998	1,299	293	1,779					
637			398 Miscellaneous Equipment Depr. Exp.	Input			1,000											
638	O		General Plant Alloc		100	S03	1,000	1,000	850	119	12	3	16					
639			Total General Plant Depreciation Expe				358,000	358,000	304,237	42,692	4,267	961	5,842					
640			Total Depreciation Expense				2,594,000	2,594,000	2,225,401	288,929	31,571	7,053	41,047					
641																		
642			Amortization Expense															
643	404.xx		Leasehold Improvement Amortization Exp.	Input			48,000											
644	O		General Plant Alloc		100	S03	48,000	48,000	40,792	5,724	572	129	783					
645			404.2 Intangible Distribution Plant Amortization Ex	Input			0											
646	D		Distribution Plant				0	0	0	0	0	0	0					
647	404.30		Intangible Plant - Software Amortization Exp.	Input			144,000											
648	O		General Plant Alloc		100	S03	144,000	144,000	122,375	17,172	1,716	387	2,350					
649			407.39 Hamilton Street Bridge Amortization Exp.	0			68,000											
650	O		General Plant Alloc		100	S03	68,000	68,000	57,788	8,109	811	183	1,110					
651			Total Amortization Expense				260,000	260,000	220,954	31,005	3,099	698	4,243					
652																		
653			Total Depreciation and Amortization Expense				2,854,000	2,854,000	2,446,355	319,934	34,670	7,751	45,290					
654																		
655			Total Operating Expense Before Income Tax Items				48,249,000	48,249,000	38,078,900	8,131,867	1,442,266	356,808	239,159					
656																		
657	Income Tax - State			Input			529,000											
658	R		Income Tax Allocator		100	R02	529,000	529,000	181,513	234,106	27,053	10,481	75,847					
659	Income Tax - Federal			Input			3,554,000											
660	R		Income Tax Allocator		100	R02	3,554,000	3,554,000	1,219,466	1,572,801	181,750	70,416	509,567					
661	Investment Tax Credit Adjustment (Net)			Input			(18,000)											
662	R		Income Tax Allocator		100	R02	(18,000)	(18,000)	(6,176)	(7,966)	(921)	(357)	(2,581)					
663	Amortization of Deferred Income Taxes			Input			(2,917,000)											
664	R		Income Tax Allocator		100	R02	(2,917,000)	(2,917,000)	(1,000,895)	(1,290,901)	(149,174)	(57,795)	(418,235)					
665			Total Income Tax Items				1,148,000	1,148,000	393,907	508,040	58,708	22,745	164,598					
666																		

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction				
Cost of Service Calculation		Functionalization and Classification														
For the Year Ended December 31, 2002																
1 Assign	2 Company Base Case	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) Small Firm Service	(u) Large Firm Service	(v) Interrupt Service	(w) Transport Service	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
3 WA Accepted Method	4	(m) Account Description					Sch 101	Sch 111	Sch 121	Sch 131	Sch 146					
667		Total Operating Expense			49,397,000	49,397,000	38,472,807	8,639,908	1,500,974	379,553	403,757	0	0	0	0	0
668		Operating Revenues			(50,952,000)	(50,952,000)	(40,114,000)	(8,931,000)	(1,522,000)	(385,000)	0	0	0	0	0	0
670		48X From Retail Sale of Gas			(444,000)	(444,000)	0	0	0	0	(444,000)	0	0	0	0	0
671		R Direct Input														
672		489.9X From Transportation of Gas														
673		R Direct Input														
674		Open														
675		Open														
676		Open														
677		Open														
678		Open														
679		Total Revenue From Retail Rates			(51,396,000)	(51,396,000)	(40,114,000)	(8,931,000)	(1,522,000)	(385,000)	(444,000)	0	0	0	0	0
680		Other Operating Revenues														
681		483/484 Off System Sales														
682		P Sales Therms														
683		488 Miscellaneous Service Revenues														
684		D All Customers														
685		493 Rent From Gas Property														
686		A Rate Base														
687		495.9 Other Gas Revenue														
688		U Underground Storage Plant														
689		Special Contract Transport Revenue														
690		A Rate Base														
691		Open														
692		Total Other Operating Revenues			(1,156,000)	(1,156,000)	(894,341)	(179,430)	(27,581)	(7,682)	(46,965)	0	0	0	0	0
693		Total Revenues			(52,552,000)	(52,552,000)	(41,008,341)	(9,110,430)	(1,549,581)	(392,682)	(490,965)	0	0	0	0	0
694		Net Operating Expense (Income)			(3,155,000)	(3,155,000)	(2,535,534)	(470,523)	(48,607)	(13,129)	(87,207)	0	0	0	0	0
695		Rate Base														
696		Plant In Service														
697		Intangible Plant														
698		303.00 Intangible Gas Plant														
699		D Distribution Plant														
700		303.1X Miscellaneous-Computer Software														
701		O General Plant Alloc														
702		Total Intangible Plant			6,000	6,000	5,145	694	64	14	83	0	0	0	0	0
703		Underground Storage Plant														
704		350 Land & Land Rights														
705		U Coincident Peak Firm														
706		U Throughput														
707		U Sales Therms														
708		351 Structures & Improvements														
709		U01			117,000	117,000	0	0	0	0	0	0	0	0	0	0
710		U01														
711		U01														
712		U01														
713		U01			290,000	290,000	83,822	21,260	3,876	1,136	6,906	0	0	0	0	0

1 Assign	2 Company Base Case	3 WA Accepted Method	AVISTA UTILITIES												Natural Gas Utility			Idaho Jurisdiction			19-Jan-04 10:04 AM
			Cost of Service Calculation												Functionalization and Classification			Functionalization and Classification			
			For the Year Ended December 31, 2002												Functionalization and Classification			Functionalization and Classification			
4	5 (k)	6 (l)	7 Account Description	(m)	(n) Notes	(o) Functional Allocation	(p) Class	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4		
714	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
715	U		Throughput			100	E01		290,000	207,764	52,695	9,607	2,816	17,117	0	0	0	0	0	0	
716	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
717	352 Wells					U01		3,305,000													
718	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
719	U		Throughput			100	E01		3,305,000	2,367,797	600,544	109,491	32,097	195,072	0	0	0	0	0	0	
720	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
721	353 Lines					U01		221,000													
722	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
723	U		Throughput			100	E01		221,000	158,331	40,157	7,321	2,146	13,044	0	0	0	0	0	0	
724	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
725	354 Compressor Station Equipment					U01		513,000													
726	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
727	U		Throughput			100	E01		513,000	367,528	93,216	16,995	4,982	30,279	0	0	0	0	0	0	
728	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
729	355 Measuring & Regulating Equipment					U01		42,000													
730	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
731	U		Throughput			100	E01		42,000	30,090	7,632	1,391	408	2,479	0	0	0	0	0	0	
732	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
733	356 Purification Equipment					U01		110,000													
734	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
735	U		Throughput			100	E01		110,000	78,807	19,988	3,644	1,068	6,493	0	0	0	0	0	0	
736	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
737	357 Other Equipment					U01		443,000													
738	U		Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0	0	
739	U		Throughput			100	E01		443,000	317,378	80,496	14,676	4,302	26,147	0	0	0	0	0	0	
740	U		Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0	0	
741	Total Underground Storage Plant							5,041,000	5,041,000	3,611,517	915,988	167,002	48,956	297,537	0	0	0	0	0	0	
742																					
743	Distribution Plant																				
744	374 Land & Land Rights					Input		30,000													
745	D		Other Dist Plant			100	S05		30,000	25,725	3,470	321	68	416	0	0	0	0	0	0	
746	375 Structures & Improvements					Input		108,000													
747	D		Other Dist Plant			100	S05		108,000	92,610	12,491	1,156	246	1,497	0	0	0	0	0	0	
748	376-SM Mains					T01		31,178,000													
749	D		Coincident Peak - All			0	D01		0	0	0	0	0	0	0	0	0	0	0	0	
750	D		Coincident Peak - Small Mains			52.19	D02		16,271,798	13,336,958	2,934,840	0	0	0	0	0	0	0	0	0	
751	D		Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0	0	
752	D		Therms - Small Mains			47.81	E06		14,906,202	11,890,434	3,015,768	0	0	0	0	0	0	0	0	0	
753	D		Direct 131			0	D06		0	0	0	0	0	0	0	0	0	0	0	0	
754	D		Direct 146			0	D07		0	0	0	0	0	0	0	0	0	0	0	0	
755	Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
756	Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
757	Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
758	Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	
759	376-LG Mains					T02		15,990,000													
760	D		Coincident Peak - All			52.19	D01		8,345,181	6,158,480	1,355,193	339,054	50,287	442,166	0	0	0	0	0	0	

1 Assign	2 Company Base Case	3 WA Accepted Method	4	5 (k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4	
																					Functionalization and Classification
761	D				Coincident Peak - Small Mains			D02		0	0	0	0	0	0	0	0	0	0	0	0
762	D				Throughput		47.81	E01		7,644,819	5,476,967	1,389,122	253,264	74,243	451,223	0	0	0	0	0	0
763	D				Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
764	D				Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
765	D				Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
766					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
767					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
768					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
769					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
770					378 Meas & Reg Station Equip-General		T03		1,246,000												
771	D				Coincident Peak - All		52.19	D01		650,287	479,892	105,602	26,420	3,919	34,455	0	0	0	0	0	0
772	D				Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
773	D				Throughput		47.81	E01		595,713	426,786	108,246	19,735	5,785	35,161	0	0	0	0	0	0
774	D				Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
775	D				Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
776	D				Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
777					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
778					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
779					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
780					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
781					379 Meas & Reg Station Equip-City Gate		T03		565,000												
782	D				Coincident Peak - All		52.19	D01		294,874	217,607	47,885	11,980	1,777	15,624	0	0	0	0	0	0
783	D				Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
784	D				Throughput		47.81	E01		270,127	193,526	49,084	8,949	2,623	15,944	0	0	0	0	0	0
785	D				Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
786	D				Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
787	D				Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
788					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
789					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
790					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
791					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
792					380 Services		T11		31,366,000												
793	D				All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
794	D				Service Cost		100	C02		31,366,000	30,971,859	304,691	37,271	7,454	44,725	0	0	0	0	0	0
795	D				Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	0
796	D				Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
797	D				Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
798	D				Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	0
799	D				Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	0
800	D				Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	0
801					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
802					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
803					381 Meters		T12		6,739,000												
804	D				All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
805	D				Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
806	D				Meter Cost		100	C03		6,739,000	5,844,527	804,950	41,194	13,865	34,463	0	0	0	0	0	0
807	D				Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0

Account	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Assign	Company Base Case	WA Accepted Method	Account Description	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4
									Sch 101	Sch 111	Sch 121	Sch 131	Sch 146					
808	D		Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0
809	D		Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
810	D		Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
811	D		Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
812			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
813			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
814			382 Meter Installations		T13		0											
815	D		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
816	D		Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
817	D		Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
818	D		Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0
819	D		Installations Cost		100	C05		0	0	0	0	0	0	0	0	0	0	0
820	D		Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
821	D		Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
822	D		Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
823			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
824			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
825			383 House Regulators		T14		0											
826	D		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
827	D		Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
828	D		Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
829	D		Regulator Cost		100	C04		0	0	0	0	0	0	0	0	0	0	0
830	D		Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0
831	D		Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
832	D		Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
833	D		Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
834			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
835			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
836			384 House Regulator Installations		T13		0											
837	D		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
838	D		Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
839	D		Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
840	D		Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0
841	D		Installations Cost		100	C05		0	0	0	0	0	0	0	0	0	0	0
842	D		Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
843	D		Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
844	D		Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
845			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
846			Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
847			385 Industrial Meas & Reg Station Equip		T15		376,000											
848	D		All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
849	D		Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
850	D		Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
851	D		Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0
852	D		Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0
853	D		Ind Meas & Reg Cost		100	C06		0	0	197,895	0	39,579	138,526	0	0	0	0	0
854	D		Direct Sch 131		0	C07		376,000	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
 Natural Gas Utility

Idaho Jurisdiction

19-Jan-04
 10:04 AM

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
855 D Direct Sch 146				0	C08	0	0	0	0	0	0	0	0	0	0	0	0
856 Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
857 Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
858 387 Other Equipment				Input		0	0	0	0	0	0	0	0	0	0	0	0
859 D Other Dist Plant				100	S05	0	0	0	0	0	0	0	0	0	0	0	0
860 Total Distribution Plant						87,598,000	87,598,000	75,115,371	10,131,341	937,240	199,847	1,214,201	0	0	0	0	0
861																	
862 General Plant						124,000	124,000	105,378	14,787	1,478	333	2,024	0	0	0	0	0
863 389 Land & Land Rights				Input													
864 O General Plant Alloc				100	S03	124,000	124,000	105,378	14,787	1,478	333	2,024	0	0	0	0	0
865 390 Structures & Improvements				Input		1,751,000	1,751,000	1,488,043	208,809	20,872	4,703	28,574	0	0	0	0	0
866 O General Plant Alloc				100	S03	1,751,000	1,751,000	1,488,043	208,809	20,872	4,703	28,574	0	0	0	0	0
867 391 Office Furniture & Equipment				Input		1,169,000	1,169,000	993,445	139,405	13,934	3,140	19,076	0	0	0	0	0
868 O General Plant Alloc				100	S03	1,169,000	1,169,000	993,445	139,405	13,934	3,140	19,076	0	0	0	0	0
869 392 Transportation Equipment				Input		576,000	576,000	489,499	68,689	6,866	1,547	9,400	0	0	0	0	0
870 O General Plant Alloc				100	S03	576,000	576,000	489,499	68,689	6,866	1,547	9,400	0	0	0	0	0
871 393 Stores Equipment				Input		73,000	73,000	62,037	8,705	870	196	1,191	0	0	0	0	0
872 O General Plant Alloc				100	S03	73,000	73,000	62,037	8,705	870	196	1,191	0	0	0	0	0
873 394 Tools, Shop & Garage Equipment				Input		371,000	371,000	315,285	44,242	4,422	996	6,054	0	0	0	0	0
874 O General Plant Alloc				100	S03	371,000	371,000	315,285	44,242	4,422	996	6,054	0	0	0	0	0
875 395 Laboratory Equipment				Input		192,000	192,000	163,166	22,896	2,289	516	3,133	0	0	0	0	0
876 O General Plant Alloc				100	S03	192,000	192,000	163,166	22,896	2,289	516	3,133	0	0	0	0	0
877 396 Power Operated Equipment				Input		589,000	589,000	500,547	70,239	7,021	1,582	9,612	0	0	0	0	0
878 O General Plant Alloc				100	S03	589,000	589,000	500,547	70,239	7,021	1,582	9,612	0	0	0	0	0
879 397 Communication Equipment				Input		1,071,000	1,071,000	910,162	127,718	12,766	2,876	17,477	0	0	0	0	0
880 O General Plant Alloc				100	S03	1,071,000	1,071,000	910,162	127,718	12,766	2,876	17,477	0	0	0	0	0
881 398 Miscellaneous Equipment				Input		27,000	27,000	22,945	3,220	322	73	441	0	0	0	0	0
882 O General Plant Alloc				100	S03	27,000	27,000	22,945	3,220	322	73	441	0	0	0	0	0
883 Total General Plant						5,943,000	5,943,000	5,050,507	708,711	70,840	15,961	96,981	0	0	0	0	0
884 Total Plant In Service						99,348,000	99,348,000	84,428,406	11,847,365	1,184,205	266,819	1,621,204	0	0	0	0	0
885																	
886 Accumulated Reserve for Depreciation						(3,000)	(3,000)	(2,149)	(545)	(99)	(29)	(177)	0	0	0	0	0
887 Underground Storage Plant Accum. Depr.				U01													
888 350 Land & Land Rights Accum. Depr.				0	D04	0	0	0	0	0	0	0	0	0	0	0	0
889 U Coincident Peak Firm				100	E01	(3,000)	(3,000)	(2,149)	(545)	(99)	(29)	(177)	0	0	0	0	0
890 U Throughput				0	E04	0	0	0	0	0	0	0	0	0	0	0	0
891 U Sales Therns				0	E04	0	0	0	0	0	0	0	0	0	0	0	0
892 351 Structures & Improvements Accum. Depr.				U01		(144,000)	(144,000)	(103,166)	(26,166)	(4,771)	(1,398)	(8,499)	0	0	0	0	0
893 U Coincident Peak Firm				0	D04	0	0	0	0	0	0	0	0	0	0	0	0
894 U Throughput				100	E01	(144,000)	(144,000)	(103,166)	(26,166)	(4,771)	(1,398)	(8,499)	0	0	0	0	0
895 U Sales Therns				0	E04	0	0	0	0	0	0	0	0	0	0	0	0
896 352 Wells Accum. Depr.				U01		(1,670,000)	(1,670,000)	(1,196,436)	(303,452)	(55,325)	(16,218)	(98,569)	0	0	0	0	0
897 U Coincident Peak Firm				0	D04	0	0	0	0	0	0	0	0	0	0	0	0
898 U Throughput				100	E01	(1,670,000)	(1,670,000)	(1,196,436)	(303,452)	(55,325)	(16,218)	(98,569)	0	0	0	0	0
899 U Sales Therns				0	E04	0	0	0	0	0	0	0	0	0	0	0	0
900 353 Lines Accum. Depr.				U01		(80,000)	(80,000)	0	0	0	0	0	0	0	0	0	0
901 U Coincident Peak Firm				0	D04	0	0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility

Idaho Jurisdiction

19-Jan-04
 10:04 AM

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
	Notes	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
						Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
902	U	Throughput	100	E01	(80,000)	(57,314)	(14,537)	(2,650)	(777)	(4,722)	0	0	0	0	0	0	0
903	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
904	354	Compressor Station Equip. Accum. Depr.	U01		(287,000)	0	0	0	0	0	0	0	0	0	0	0	0
905	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
906	U	Throughput	100	E01	(287,000)	(205,615)	(52,150)	(9,508)	(2,787)	(16,940)	0	0	0	0	0	0	0
907	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
908	355	Measuring & Regulating Equip. Accum. Depr.	U01		127,000	0	0	0	0	0	0	0	0	0	0	0	0
909	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
910	U	Throughput	100	E01	127,000	90,986	23,077	4,207	1,233	7,496	0	0	0	0	0	0	0
911	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
912	356	Purification Equipment Accum. Depr.	U01		(68,000)	0	0	0	0	0	0	0	0	0	0	0	0
913	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
914	U	Throughput	100	E01	(68,000)	(48,717)	(12,356)	(2,253)	(660)	(4,014)	0	0	0	0	0	0	0
915	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
916	357	Other Equipment Accum. Depr.	U01		(169,000)	0	0	0	0	0	0	0	0	0	0	0	0
917	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
918	U	Throughput	100	E01	(169,000)	(121,076)	(30,709)	(5,599)	(1,641)	(9,975)	0	0	0	0	0	0	0
919	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
920	Total	Underground Storage Plant Accum. Depr			(2,294,000)	(1,643,487)	(416,837)	(75,998)	(22,278)	(135,400)	0	0	0	0	0	0	0
921																	
922		<i>Distribution Plant Accumulated Depreciation</i>															
923	374	Land & Land Rights Accum. Depr.	Input		0	0	0	0	0	0	0	0	0	0	0	0	0
924	D	Other Dist Plant	100	S05	(40,000)	0	0	0	0	0	0	0	0	0	0	0	0
925	375	Structures & Improvements Accum. Depr.	Input		(40,000)	0	0	0	0	0	0	0	0	0	0	0	0
926	D	Other Dist Plant	100	S05	(8,862,000)	(34,300)	(4,626)	(428)	(91)	(554)	0	0	0	0	0	0	0
927	376-SM	Mains Accum. Depr.	T01														
928	D	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	0	0	0
929	D	Coincident Peak - Small Mains	52.19	D02	(4,625,078)	(3,790,882)	(834,196)	0	0	0	0	0	0	0	0	0	0
930	D	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
931	D	Therms - Small Mains	47.81	E06	(4,236,922)	(3,379,724)	(857,199)	0	0	0	0	0	0	0	0	0	0
932	D	Direct 131	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
933	D	Direct 146	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
934	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
935	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
936	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
937	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
938	376-LG	Mains Accum. Depr.	T02		(4,544,000)	0	0	0	0	0	0	0	0	0	0	0	0
939	D	Coincident Peak - All	52.19	D01	(2,371,514)	(1,750,102)	(385,116)	(96,352)	(14,290)	(125,654)	0	0	0	0	0	0	0
940	D	Coincident Peak - Small Mains	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
941	D	Throughput	47.81	E01	(2,172,486)	(1,556,431)	(394,757)	(71,972)	(21,098)	(128,228)	0	0	0	0	0	0	0
942	D	Therms - Small Mains	0	E06	0	0	0	0	0	0	0	0	0	0	0	0	0
943	D	Direct 131	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
944	D	Direct 146	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
945	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
946	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
947	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
948	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0

1 Assign	AVISTA UTILITIES			Natural Gas Utility										Idaho Jurisdiction				
2 Company Base Case	Functionalization and Classification																	
3 WA Accepted Method	Cost of Service Calculation	Notes	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
4	For the Year Ended December 31, 2002	Functional Allocation	Class	Proforma	Totals	Residential	Small Firm	Large Firm	Interrupt	Transport	Open1	Open2	Open3	Open4				
5 (k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6 Account Description			Allocation	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146								
949																		
950																		
951																		
952																		
953																		
954																		
955																		
956																		
957																		
958																		
959																		
960																		
961																		
962																		
963																		
964																		
965																		
966																		
967																		
968																		
969																		
970																		
971																		
972																		
973																		
974																		
975																		
976																		
977																		
978																		
979																		
980																		
981																		
982																		
983																		
984																		
985																		
986																		
987																		
988																		
989																		
990																		
991																		
992																		
993																		
994																		
995																		

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

Functionalization and Classification

19-Jan-04
 10:04 AM

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
996	D	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
997	D	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0
998	D	Installations Cost		100	C05		0	0	0	0	0	0	0	0	0	0	0
999	D	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
1000	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
1001	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
1002	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1003	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1004	383	House Regulators Accum. Depr.		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1005	D	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
1006	D	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
1007	D	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
1008	D	Regulator Cost		100	C04		0	0	0	0	0	0	0	0	0	0	0
1009	D	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0
1010	D	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
1011	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
1012	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
1013	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1014	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1015	384	House Regulator Installations Accum. Depr.		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1016	D	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
1017	D	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
1018	D	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
1019	D	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0
1020	D	Installations Cost		100	C05		0	0	0	0	0	0	0	0	0	0	0
1021	D	Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0
1022	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
1023	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
1024	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1025	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1026	385	Industrial Meas & Reg Station Equip Accum.		0	xxx	(186,000)		0	0	0	0	0	0	0	0	0	0
1027	D	All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0
1028	D	Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0
1029	D	Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0
1030	D	Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0
1031	D	Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0
1032	D	Ind Meas & Reg Cost		100	C06		(186,000)	0	0	(97,895)	(19,579)	(68,526)	0	0	0	0	0
1033	D	Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0
1034	D	Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0
1035	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1036	Open	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0
1037	387	Other Equipment Accum. Depr.		Input		0		0	0	0	0	0	0	0	0	0	0
1038	D	Other Dist Plant		100	S05		0	0	0	0	0	0	0	0	0	0	0
1039	Total	Distribution Plant Accumulated I				(26,397,000)	(26,397,000)	(22,793,740)	(2,880,654)	(299,560)	(63,624)	(359,421)	0	0	0	0	0
1040																	
1041		General Plant Accumulated Depreciation															
1042	389	Land & Land Rights Accum. Depr.		Input		(2,000)											

Natural Gas Utility

Idaho Jurisdiction

19-Jan-04
 10:04 AM

Functionalization and Classification

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
				Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
1043 O General Plant Alloc					100	S03	(174,000)	(2,000)	(1,700)	(239)	(24)	(5)	(33)					
1044 390 Structures & Improvements Accum. Depr.					Input		(174,000)											
1045 O General Plant Alloc					100	S03	(797,000)	(174,000)	(147,869)	(20,750)	(2,074)	(467)	(2,839)					
1046 391 Office Furniture & Equipment Accum. Depr.					Input		(797,000)											
1047 O General Plant Alloc					100	S03	(137,000)	(797,000)	(677,310)	(95,043)	(9,500)	(2,141)	(13,006)					
1048 392 Transportation Equipment Accum. Depr.					Input		(137,000)											
1049 O General Plant Alloc					100	S03	(15,000)	(137,000)	(116,426)	(16,337)	(1,633)	(368)	(2,236)					
1050 393 Stores Equipment Accum. Depr.					Input		(15,000)											
1051 O General Plant Alloc					100	S03	(130,000)	(15,000)	(12,747)	(1,789)	(179)	(40)	(245)					
1052 394 Tools, Shop & Garage Equip. Accum. Depr.					Input		(130,000)											
1053 O General Plant Alloc					100	S03	(77,000)	(130,000)	(110,477)	(15,503)	(1,550)	(349)	(2,121)					
1054 395 Laboratory Equipment Accum. Depr.					Input		(77,000)											
1055 O General Plant Alloc					100	S03	(306,000)	(77,000)	(65,436)	(9,182)	(918)	(207)	(1,257)					
1056 396 Power Operated Equipment Accum. Depr.					Input		(306,000)											
1057 O General Plant Alloc					100	S03	(425,000)	(306,000)	(260,046)	(36,491)	(3,647)	(822)	(4,993)					
1058 397 Communication Equipment Accum. Depr.					Input		(425,000)											
1059 O General Plant Alloc					100	S03	(13,000)	(425,000)	(361,175)	(50,682)	(5,066)	(1,141)	(6,935)					
1060 398 Miscellaneous Equipment Accum. Depr.					Input		(13,000)											
1061 O General Plant Alloc					100	S03	(2,076,000)	(13,000)	(11,048)	(1,550)	(155)	(35)	(212)					
1062 Total General Plant Accumulated Depr					100		(2,076,000)	(2,076,000)	(1,764,236)	(247,566)	(24,746)	(5,576)	(33,877)					
1063																		
1064 Total Accumulated Depreciation							(30,767,000)	(30,767,000)	(26,201,463)	(3,545,057)	(400,303)	(91,478)	(528,698)					
1065																		
1066 Accumulated Amortization							(297,000)	(297,000)	(252,398)	(35,418)	(3,540)	(798)	(4,847)					
1067 303.IX Miscellaneous-Computer Software					Input		(297,000)											
1068 O General Plant Alloc					100	S03	(329,000)	(297,000)										
1069 Leasehold Improvements					Input		(329,000)											
1070 O General Plant Alloc					100	S03	0	(329,000)	(279,592)	(39,234)	(3,922)	(884)	(5,369)					
1071 Intangible Distribution Plant					Input		0											
1072 D Distribution Plant					100	S15	(626,000)	0	0	0	0	0	0					
1073 Total Accumulated Amortization					100		(626,000)	(626,000)	(531,990)	(74,651)	(7,462)	(1,681)	(10,215)					
1074																		
1075 Net Plant							67,955,000	67,955,000	57,694,953	8,227,656	776,440	173,660	1,082,291					
1076							(7,192,000)	(7,192,000)										
1077 Accumulated Deferred Income Taxes					Input		(7,192,000)											
1078 A Plant in Service					100	S17	(7,192,000)	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)					
1079 Total Accum Deferred Income Tax					100		(7,192,000)	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)					
1080																		
1081 Miscellaneous Rate Base Items							(1,000)	(1,000)										
1082 Customer Advances					Input		(1,000)											
1083 D Direct Sch 101					100	C10	0	(1,000)										
1084 Gas Inventory					Input		1,572,000	1,572,000	1,126,226	285,644	52,079	15,267	92,785					
1085 U Underground Storage Plant					100	S14	(197,000)	(1,572,000)										
1086 Gain on Sale of Office Building					Input		(197,000)											
1087 O General Plant Alloc					100	S03	941,000	(197,000)	(167,415)	(23,493)	(2,348)	(529)	(3,215)					
1088 Demand Side Management Investment					Input		941,000											
1089 DSM Coincident Peak - All					52.19	D01		491,108	362,422	79,752	19,953	2,959	26,021					

1 Assign
 2 Company Base Case
 3 Cost of Service Calculation
 4 WA Accepted Method
 5
 6
 7
 8

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

19-Jan-04
 10:04 AM

Natural Gas Utility
 Idaho Jurisdiction

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	Functionalization and Classification								
								(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3
1090 DSM Throughput				47.81	E01		449,892	81,749	14,904	4,369	26,554	0	0	0	0	0
1091 Open						0										
1092 Open						0										
1093 Total Miscellaneous Rate Base Items						2,315,000	2,315,000	423,653	84,588	22,066	142,145	0	0	0	0	0
1094																
1095 Total Rate Base						63,078,000	63,078,000	7,793,655	775,301	176,410	1,107,074	0	0	0	0	0
1096																
1097																
1098 Rate of Return						5.00%	5.00%	6.04%	6.27%	7.44%	7.88%					
1099																
1100 Non-Additive Input Items																
1101 -Interest Expense						2,902,000	2,902,000	358,559	35,669	8,116	50,933	0	0	0	0	0
1102 Rate Base																

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction					
Company Base Case		Class Allocator Worksheet										Source / Description					
WA Accepted Method		For the Year Ended December 31, 2002										Input from Proforma Revenue Study					
Assign	Class	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Class	Allocator	Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4					
E01	Commodity Allocators	71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	0	0	0	0	Input from Proforma Revenue Study
E02	Throughput	100.000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	All Schedules Except Special Contract
E03	Throughput Excl Spec Cont	100.000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Firm Schedules 101-121
E04	Firm Therms	66,264,772	50,977,945	12,929,524	2,357,303	0	0	0	0	0	0	0	0	0	0	0	Sales Schedules 101-131
E05	Sales Therms	100.000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Schedules 121-146
E06	Industrial Therms	7,248,184	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Schedules 101-111
E07	Therms - Small Mains	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Input from Proforma Gas Supply
E08	Purchased Gas - Commodity	30,122,746	22.934,468	5,816,864	1,060,527	310,887	0	0	0	0	0	0	0	0	0	0	Open
E09	Open	100.000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
D01	Demand Allocators	407,741	300,900	66,214	16,566	2,457	21,604	0	0	0	0	0	0	0	0	0	Input from Peak Study
D02	Coincident Peak - All	100.000%	73.797%	16.239%	4.063%	0.603%	5.298%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Schedules 101-111
D03	Coincident Peak - Small Mains	367,114	300,900	66,214	0	0	0	0	0	0	0	0	0	0	0	0	Schedules 121-146
D04	Coincident Peak - Ind	100.000%	81.964%	18.036%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Input from Peak Study
D05	Coincident Peak Firm	40,627	0.000%	0.000%	40.776%	6.048%	53.176%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Input from Proforma Gas Supply
D06	Coincident Peak Demand	383,680	300,900	66,214	16,566	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Direct Assignment Schedule 131
D07	Purchased Gas - Demand	100.000%	78.425%	17.258%	4.318%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Direct Assignment Schedule 146
D08	Open	5,515,216	4,242,894	1,076,124	196,198	0	0	0	0	0	0	0	0	0	0	0	Open
C01	Customer Allocators	100.000%	76.931%	19.512%	3.557%	1.032%	0.000%	100	100	100	100	100	100	100	100	100	Unweighted Customers
C02	All Customers	705,127	698,032	6,867	120	24	84	0	0	0	0	0	0	0	0	0	Wtd Avg Service Cost
C03	Service Cost	100.000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Weighted Average Meter Cost
C04	Meter Cost	706,915	698,032	6,867	840	168	1,008	0	0	0	0	0	0	0	0	0	Open
C05	Meter Cost	100.000%	98.743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
C06	Regulator Cost	804,862	698,032	96,138	4,920	1,656	4,116	0	0	0	0	0	0	0	0	0	Schedules 121-146
C07	Regulator Cost	100.000%	86.727%	11.945%	0.611%	0.206%	0.511%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
C08	Installations Cost	705,127	698,032	6,867	120	24	84	0	0	0	0	0	0	0	0	0	
C09	Ind Meas & Reg Cost	100.000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
C10	Open	705,127	698,032	6,867	120	24	84	0	0	0	0	0	0	0	0	0	
C11	Open	100.000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
C12	Open	228	0	0	0	24	84	0	0	0	0	0	0	0	0	0	
C13	Open	100.000%	0.000%	0.000%	52.632%	10.526%	36.842%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

Natural Gas Utility
Idaho Jurisdiction

Assign	Company Base Case	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
WA Accepted Method	Class	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	Open	Open	Open	Open
WA Accepted Method	Class	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146									
WA Accepted Method	Class	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146									
WA Accepted Method	Class	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146									
56	C07	Direct Sch 131	24	0	0	0	24	0	0	0	0	0	0	0	0
57	C08	Direct Sch 146	84	0	0	0	0	84	0	0	0	0	0	0	0
58	C09	Open	0	0	0	0	0	0	0	0	0	0	0	0	0
59	C10	Direct Sch 101	698,032	698,032	0	0	0	0	0	0	0	0	0	0	0
60															
61		Number of Customers (Average)	58,761	58,169	10	2	7								
62		Number of Customers (Annualized)	705,127	698,032	120	24	84								
63															
64															
65															
66															
67															
68		Customer Weightings													
69		All Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
70		Service Cost	1	1	7	7	7	12	12	12	12	12	12	12	12
71		Meter Cost	1	14	41	69	69	49	49	49	49	49	49	49	49
72		Regulator Cost	1	1	1	1	1	1	1	1	1	1	1	1	1
73		Installations Cost	1	1	1	1	1	1	1	1	1	1	1	1	1
74		Ind Meas & Reg Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
75		Direct Sch 131	0	0	0	0	0	0	0	0	0	0	0	0	0
76		Direct Sch 146	0	0	0	0	0	0	0	0	0	0	0	0	0
77		Open	0	0	0	0	0	0	0	0	0	0	0	0	0
78		Direct Sch 101	1	1	0	0	0	0	0	0	0	0	0	0	0
79		Revenue Allocator Calculation													
80		From Sale of Gas	50,952,000	40,114,000	8,931,000	1,522,000	385,000								
81		From Transport of Gas	444,000	0	0	0	0	444,000							
82		Open	0	0	0	0	0	0							
83		Open	0	0	0	0	0	0							
84	R01	Revenues From Retail Rates	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000							
85			100.000%	78.049%	17.377%	2.961%	0.749%	0.864%							
86	R03	Uncollectibles Allocator	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000							
87			100.000%	78.049%	17.377%	2.961%	0.749%	0.864%							
88															
89		Income Tax Allocator Calculation													
90		Revenues	(52,552,000)	(41,008,341)	(9,110,430)	(1,549,581)	(392,682)	(490,965)							
91		Expenses w/o Income Tax	48,249,000	38,078,900	8,131,867	1,442,266	356,808	239,159							
92		Interest Expense	2,902,000	2,448,723	358,559	35,669	8,116	50,933							
93	R02	Income Tax Allocator	1,401,000	480,718	620,004	71,647	27,758	200,873							
94			100.000%	34.312%	44.254%	5.114%	1.981%	14.338%							
95															
96		Summed Allocators													
97	S01	Rate Base	63,078,000	53,225,560	7,793,655	775,301	176,410	1,107,074							
98			100.000%	84.381%	12.356%	1.229%	0.280%	1.755%							
99	S02	Admin & Gen Exp Alloc	5,069,000	4,581,565	352,037	60,764	14,076	60,557							
100			100.000%	90.384%	6.945%	1.199%	0.278%	1.195%							
101	S03	General Plant Alloc	92,639,000	78,726,888	11,047,329	1,104,242	248,803	1,511,738							
102			100.000%	84.982%	11.925%	1.192%	0.269%	1.632%							

Input from Proforma Revenue Study

Input
Input
Input
Input
Rate Revenues
Input
Line 695
Line 655
Line 1102
= Rev - Exp - Int

Line 1095
Line 341 - Sum Lines 11-139
Line 741 + Line 860

Idaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign
2 Company Base Case
3 WA Accepted Method
4

Class	(bb) Name	(bc) Description	(bd) (be) Class Allocator Total	(bf) Residential Service Sch 101	(bg) Small Firm Service Sch 111	(bh) Large Firm Service Sch 121	(bi) Interrupt Service Sch 131	(bj) Transport Service Sch 146	(bk) Open	(bl) Open1	(bm) Open2	(bn) Open3	(bo) Open4	(bp) Source / Description
103	S04	Other Dist O&M Exp	1,892,000	1,624,745	190,843	34,618	7,496	34,298	0	0	0	0	0	Sum Lines 235 ~ 252, 259 ~ 278
104	S05	Other Dist Plant	100,000%	85,874%	10,087%	1,830%	0.396%	1.813%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 857
105	S06	Mains & Services Plant	87,460,000	74,997,036	10,115,380	935,763	199,533	1,212,288	0	0	0	0	0	Sum Lines 748 ~ 857
106	S07	Meters, Use Reg & Install Plan	100,000%	85,750%	11,566%	1,070%	0.228%	1.386%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 769 & 792 ~ 802
107	S08	Meas & Reg Plant-General	78,534,000	67,834,699	8,999,613	629,589	131,984	938,115	0	0	0	0	0	Sum Lines 803 ~ 846
108	S09	Meas & Reg Plant-City Gate	100,000%	86,376%	11,460%	802%	0.168%	1.195%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 770 ~ 780
109	S10	Other Customer Acctg Exp	6,739,000	5,844,527	804,950	0.611%	0.206%	0.511%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 781 ~ 791
110	S11	Other Customer Info Exp	1,246,000	86,727%	213,847	46,156	9,704	69,616	0	0	0	0	0	Sum Lines 285 ~ 304
111	S12	Other Sales Exp	100,000%	72,767%	17,163%	3,704%	0.779%	5.587%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 310 ~ 321
112	S13	Labor Expense	565,000	411,134	96,969	20,929	4,400	31,568	0	0	0	0	0	Sum Lines 327 ~ 338
113	S14	Underground Storage Plant	100,000%	72,767%	17,163%	3,704%	0.779%	5.587%	0.000%	0.000%	0.000%	0.000%	0.000%	Input from Labor Study
114	S15	Distribution Plant	2,045,000	1,989,445	47,309	5,265	1,315	1,666	0	0	0	0	0	Line 741
115	S16	General Plant	100,000%	97,283%	2,313%	0.257%	0.064%	0.081%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 860
116	S17	Plant in Service	261,000	223,492	24,073	4,949	1,040	7,446	0	0	0	0	0	Line 883 + Line 706
117	S18	Net Plant	100,000%	85,629%	9,223%	1,896%	0.399%	2.853%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 884
118	S19	Meas & Reg Plant-Industrial	230,000	227,686	2,240	39	8	27	0	0	0	0	0	Line 1075
119	S20	Services Plant	100,000%	98,994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 847 ~ 857
120	S21	Distribution Mains Plant	3,362,342	3,004,641	256,908	41,075	10,125	49,594	0	0	0	0	0	Sum Lines 792 ~ 802
121	S22	Open	100,000%	89,362%	7,641%	1,222%	0.301%	1.475%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 769
122	S23	Open	5,041,000	3,611,517	915,988	167,002	48,956	297,537	0	0	0	0	0	Open
123	S24	Open	100,000%	71,643%	18,171%	3,313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
124	S25	Open	87,598,000	75,115,371	10,131,341	937,240	199,847	1,214,201	0	0	0	0	0	Open
125	S26	Open	100,000%	85,750%	11,566%	1,070%	0.228%	1.386%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
126	S27	Open	6,709,000	5,701,518	800,036	79,963	18,016	109,467	0	0	0	0	0	Open
127	S28	Open	100,000%	84,983%	11,925%	1,192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
128	S29	Open	99,348,000	84,428,406	11,847,365	1,184,205	266,819	1,621,204	0	0	0	0	0	Open
129	S30	Open	100,000%	84,982%	11,925%	1,192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
130	S31	Open	67,955,000	57,694,953	8,227,656	776,440	173,660	1,082,291	0	0	0	0	0	Open
131	S32	Open	100,000%	84,902%	12,108%	1,143%	0.256%	1.593%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
132	S33	Open	376,000	0	0	197,895	39,579	138,526	0	0	0	0	0	Open
133	S34	Open	100,000%	0.000%	0.000%	52.632%	10.526%	36.842%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
134	S35	Open	31,366,000	30,971,859	304,691	37,271	7,454	44,725	0	0	0	0	0	Open
135	S36	Open	100,000%	98.743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
136	S37	Open	47,168,000	36,862,840	8,694,923	592,318	124,530	893,390	0	0	0	0	0	Open
137	S38	Open	100,000%	78.152%	18.434%	1.256%	0.264%	1.894%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
138	S39	Open	0											Open
139	S40	Open												Open
140	S41	Open												Open
141	S42	Open												Open
142	S43	Open												Open
143	S44	Open												Open
144	S45	Open												Open
145	S46	Open												Open
146	S47	Open												Open

Class	Factor Name	P01	P02	P03	P04	P05	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
9 Production Function Factor Table (pfactor)																
10	Total Factor	100	100	100	100	0										
11	E01 Throughput	0	100	0	0	0										
12	D04 Coincident Peak Firm	10	0	0	0	0										
13	E04 Sales Therms	90	0	100	25	0										
14	E01 Throughput	0	0	0	75	0										
15	xxx Open	0	0	0	0	0										
16	xxx Demand	0	0	0	0	0										
17	xxx Storage	0	0	0	0	0										
18	xxx Commodity Acct 807	0	0	0	0	0										
19 Underground Storage Function Factor Table (ufactor)																
20	Total Factor	100	100	0	0	0										
21	D04 Coincident Peak Firm	0	0	0	0	0										
22	E01 Throughput	100	20	0	0	0										
23	E04 Sales Therms	0	80	0	0	0										
24	xxx Open	0	0	0	0	0										
25	xxx Demand	0	0	0	0	0										
26 Distribution Function Factor Table (dfactor1)																
27	Total Factor	100	100	100	100	0										
28	D01 Coincident Peak - All	0	52.19	52.19	0	0										
29	D02 Coincident Peak - Small Mains	52.19	0	0	0	0										
30	E01 Throughput	0	47.81	47.81	0	0										
31	E06 Therms - Small Mains	47.81	0	0	0	0										
32	D06 Direct 131	0	0	0	0	0										
33	D07 Direct 146	0	0	0	0	0										
34	xxx Open	0	0	0	0	0										
35	xxx Open	0	0	0	0	0										
36	xxx Open	0	0	0	0	0										
37	xxx Open	0	0	0	0	0										
38	xxx Open	0	0	0	0	0										
39	376SM 376LG Peak&Avg	0	0	0	0	0										
40 Distribution Function Factor Table (dfactor2)																
41	Total Factor	100	100	100	100	100										
42	C01 All Customers	0	0	0	0	0										
43	C02 Service Cost	100	0	0	0	0										
44	C03 Meter Cost	0	100	0	0	0										
45	C04 Regulator Cost	0	0	0	100	0										
46	C05 Installations Cost	0	0	100	0	0										
47	C06 Ind Meas & Reg Cost	0	0	0	0	100										
48	C07 Direct Sch 131	0	0	0	0	0										
49	C08 Direct Sch 146	0	0	0	0	0										
50	xxx Open	0	0	0	0	0										
51	xxx Open	0	0	0	0	0										
52	xxx Services	0	0	0	0	0										
53	xxx Meters	0	0	0	0	0										
54	xxx Installations	0	0	0	0	0										
55	xxx Regulators	0	0	0	0	0										
	xxx Ind M&R	0	0	0	0	0										

AVISTA UTILITIES
Functional Allocation Tables
For the Year Ended December 31, 2002

1 Assign
2 Company Base Case
3 WA Accepted Method
4
5 (ah)
6
7
8

(aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax)

56 Customer Accounting Function Factor Table (afactor)

Class	Factor Name	K01	K02	K03	K04
57	Total Factor	100	100	0	0
58	All Customers	100	0	0	0
59	Uncollectibles Allocator	0	100	0	0
60	Open	0	0	0	0
61	Open	0	0	0	0
62	Uncollec	0	0	0	0

64 Customer Information Function Factor Table (ifactor)

Class	Factor Name	I01	I02	I03	I04
65	Total Factor	100	210	0	0
66	All Customers	100	77	0	0
67	Coincident Peak - All	0	69	0	0
68	Throughput	0	64	0	0
69	DSM	0	0	0	0

72 Sales Function Factor Table (sfactor)

Class	Factor Name	V01	V02	V03	V04
73	Total Factor	100	0	0	0
74	All Customers	100	0	0	0
75	Open	0	0	0	0
76	Open	0	0	0	0

79 Miscellaneous Function Factor Table (mfactor)

Class	Factor Name	M01	M02	M03	M04	M05	M06
80	Total Factor	100	100	100	100	444	235
81	Admin & Gen Exp Alloc	50	0	0	0	150	50
82	Throughput	50	0	0	0	150	50
83	Plant in Service	0	100	0	0	0	0
84	All Customers	0	0	0	0	144	0
85	Revenues From Retail Rates	0	0	100	0	0	136
86	Labor Expense	0	0	0	100	0	0
87	Plant Rel	0	0	0	0	0	0
88	Rev Rel	0	0	0	0	0	0
89	Labor Rel	0	0	0	100	0	0
	CSS Rent Com Fees	0	0	0	0	0	0

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

19-Jan-04
 10:04 AM

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	Functionalization and Classification		
																		Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131
10	804-xx	Operation & Maintenance Expenses	Input			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	P	Purchased Gas - Demand	5515	D05			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	P	Purchased Gas - Commodity	30123	E07			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	807-00	Purchased Gas Expense		P04		55,123	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	P	Throughput	0	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	P	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	P	Sales Therms	25	E04			13,781	10,492	2,661	485	142	0	0	0	0	0	0	0	0	0
17	P	Throughput	75	E01			41,342	29,619	7,512	1,370	401	2,440	0	0	0	0	0	0	0	0
18	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	813-00	Other Gas Expenses		P03		38,144	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	P	Throughput	0	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	P	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	P	Sales Therms	100	E04			38,144	29,042	7,366	1,343	394	0	0	0	0	0	0	0	0	0
23	P	Throughput	0	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Purchased Gas Expenses				93,267	93,267	69,153	17,539	3,198	937	2,440	0	0	0	0	0	0	0	0
26																				
27		Underground Storage Expenses																		
28	814-OP	Supervision & Engineering		U01		2,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	U	Throughput	100	E01			2,924	2,095	531	97	28	173	0	0	0	0	0	0	0	0
31	U	Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	815-OP	Maps & Records		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	U	Throughput	100	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	U	Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	816-OP	Wells Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	U	Throughput	100	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	U	Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	817-OP	Lines Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	U	Throughput	100	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	U	Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	818-OP	Compressor Station Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	U	Throughput	100	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	U	Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	819-OP	Compressor Station Fuel & Power		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	U	Throughput	100	E01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	U	Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	820-OP	Measuring & Regulator Station		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	U	Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility

Idaho Jurisdiction

Functionalization and Classification

Account Description	(k) (l)	(m)	(n) (o)	(p) Class	(q) Proforma	(r) Functional	(s) Residential	(t) Small Firm	(u) Large Firm	(v) Interrupt	(w) Transport	(x) (y) (z)	(aa)	(ab)		
			Notes Functional	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4
54 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
55 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
56 821-OP Purification Expenses			U01		0											
57 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
58 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
59 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
60 824-OP Other Expenses			U01		0											
61 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
62 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
63 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
64 825-OP Storage Well Royalties & Rents			U01		0											
65 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
66 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
67 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
68 826-OP Rents			U01		0											
69 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
70 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
71 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
72 830-MT Supervision & Engineering			U01		0											
73 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
74 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
75 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
76 831-MT Maps & Records			U01		0											
77 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
78 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
79 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
80 832-MT Wells Expenses			U01		0											
81 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
82 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
83 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
84 833-MT Lines Expenses			U01		0											
85 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
86 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
87 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
88 834-MT Compressor Station Expenses			U01		0											
89 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
90 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
91 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
92 835-MT Compressor Station Fuel & Power			U01		0											
93 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
94 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0
95 U Sales Therms			0	E04		0	0	0	0	0	0	0	0	0	0	0
96 836-MT Measuring and Regulator Station Expenses			U01		0											
97 U Coincident Peak Firm			0	D04		0	0	0	0	0	0	0	0	0	0	0
98 U Throughput			100	E01		0	0	0	0	0	0	0	0	0	0	0

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
99 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0
100 837-MT Other Equipment		U01		0	0	0	0	0	0	0	0	0	0	0	0
101 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0
102 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0
103 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0
104 Total Underground Storage Expenses				2,924	2,924	2,095	531	97	28	173	0	0	0	0	0
105															
106 Distribution Expenses															
107 Operation Expense															
108 870-OP Supervision & Engineering		Input		74,812	74,812	64,151	8,653	800	171	1,037	0	0	0	0	0
109 D Distribution Plant		100	S15												
110 871-OP Distribution Load Dispatching		Input		0	0	0	0	0	0	0	0	0	0	0	0
111 D Throughput		100	E01												
112 872-OP Compressor Station Labor & Expenses		Input		0	0	0	0	0	0	0	0	0	0	0	0
113 D Open		100	xxx												
114 874-OP Mains & Services Expense		Input		354,951	354,951	306,593	40,676	2,846	597	4,240	0	0	0	0	0
115 D Mains & Services Plant		100	S06												
116 875-OP Measuring & Regulating Stations-General		Input		7,812	7,812	5,685	1,341	289	61	436	0	0	0	0	0
117 D Meas & Reg Plant-General		100	S08												
118 876-OP Measuring & Regulating Stations-Industrial		Input		1,398	1,398	0	0	736	147	515	0	0	0	0	0
119 D Meas & Reg Plant-Industrial		100	S19												
120 877-OP Measuring & Regulating Stations-City Gate		Input		22,669	22,669	16,496	3,891	840	177	1,267	0	0	0	0	0
121 D Meas & Reg Plant-City Gate		100	S09												
122 878-OP Meters & House Regulators Expenses		Input		235,399	235,399	204,154	28,118	1,439	484	1,204	0	0	0	0	0
123 D Meters, Hse Reg & Install Plant		100	S07												
124 879-OP Customer Installations		Input		223,613	223,613	221,363	2,178	38	8	27	0	0	0	0	0
125 D Installations Cost		100	C05												
126 880-OP Other Distribution Expense		Input		166,112	166,112	143,693	16,496	2,669	583	2,671	0	0	0	0	0
127 D Other Dist O&M Exp		100	S04												
128 881-OP Rents		Input		0	0	0	0	0	0	0	0	0	0	0	0
129 D Other Dist O&M Exp		100	S04												
130 Total Distribution Operation Expense				1,086,766	1,086,766	962,135	101,351	9,657	2,227	11,397	0	0	0	0	0
131 Maintenance Expense															
132 885-MT Supervision & Engineering		Input		336	336	288	39	4	1	5	0	0	0	0	0
133 D Distribution Plant		100	S15												
134 886-MT Structures & Improvements		Input		1,007	1,007	864	116	11	2	14	0	0	0	0	0
135 D Other Dist Plant		100	S05												
136 887-MT Mains		Input		82,729	82,729	64,655	15,250	1,039	218	1,567	0	0	0	0	0
137 D Distribution Mains Plant		100	S21												
138 888-MT Compressor Station Equipment		Input		0	0	0	0	0	0	0	0	0	0	0	0
139 D Open		100	xxx												
140 889-MT Measuring & Regulating Stations-General		Input		28,084	28,084	20,436	4,820	1,040	219	1,569	0	0	0	0	0
141 D Meas & Reg Plant-General		100	S08												
142 890-MT Measuring & Regulating Stations-Industrial		Input		17,606	17,606	0	0	9,266	1,853	6,486	0	0	0	0	0
143 D Meas & Reg Plant-Industrial		100	S19												

Idaho Jurisdiction

19-Jan-04
10:04 AM

Functionalization and Classification

(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
190	40	287	0	0	0	0	0
43	9	52	0	0	0	0	0
639	215	535	0	0	0	0	0
0	0	0	0	0	0	0	0
12,232	2,557	10,514	0	0	0	0	0
21,889	4,784	21,911	0	0	0	0	0
3	1	2	0	0	0	0	0
53	11	37	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
103	21	72	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
6	1	4	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
164	33	115	0	0	0	0	0
0	0	0	0	0	0	0	0
9	2	6	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0

Natural Gas Utility

Idaho Jurisdiction

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Functionalization and Classification

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
189 DSM Coincident Peak - All					0	D01		0	0	0	0	0	0	0	0	0	0	0
190 DSM Throughput					0	E01		0	0	0	0	0	0	0	0	0	0	0
191 910-OP Misc Customer Service & Info Expense					101													
192 C All Customers					100	C01	5,099	5,099	5,048	50	1	0	1	0	0	0	0	0
193 DSM Coincident Peak - All					0	D01		0	0	0	0	0	0	0	0	0	0	0
194 DSM Throughput					0	E01		0	0	0	0	0	0	0	0	0	0	0
195 Total Customer Information Expense					58,043		58,043	58,043	57,459	565	10	2	7	0	0	0	0	0
196																		
197 Sales Expenses																		
198 911-OP Supervision					Sum		5,884	5,884	5,825	57	1	0	1	0	0	0	0	0
199 C All Customers					V01	C01	110,288	110,288	109,178	1,074	19	4	13	0	0	0	0	0
200 912-OP Demonstrating & Selling Expenses					100	C01		110,288	109,178	1,074	19	4	13	0	0	0	0	0
201 C All Customers					0	xxx		0	0	0	0	0	0	0	0	0	0	0
202 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
203 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
204 913-OP Advertising Expenses					V01		3,363	3,363	3,329	33	1	0	0	0	0	0	0	0
205 C All Customers					100	C01		3,363	3,329	33	1	0	0	0	0	0	0	0
206 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
207 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
208 916-OP Misc Sales Expenses					V01		6,476	6,476	6,411	63	1	0	1	0	0	0	0	0
209 C All Customers					100	C01		6,476	6,411	63	1	0	1	0	0	0	0	0
210 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
211 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
212 Total Sales Expenses					126,011		126,011	126,011	124,743	1,227	21	4	15	0	0	0	0	0
213																		
214 Subtotal Expenses					2,606,524		2,606,524	2,606,524	2,386,146	164,549	25,379	5,789	24,661	0	0	0	0	0
215																		
216 Administrative & General Expenses																		
217 920-OP Admin. & General Salaries					M01		555,793	277,897	254,401	17,544	2,706	617	2,629	0	0	0	0	0
218 O Admin & Gen Exp Alloc					50	S02		277,897	199,093	50,496	9,206	2,699	16,402	0	0	0	0	0
219 O Throughput					50	E01		277,897	199,093	50,496	9,206	2,699	16,402	0	0	0	0	0
220 O Plant in Service					0	S17		0	0	0	0	0	0	0	0	0	0	0
221 C All Customers					0	C01		0	0	0	0	0	0	0	0	0	0	0
222 R Revenues From Retail Rates					0	R01		0	0	0	0	0	0	0	0	0	0	0
223 O Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
224 921-OP Office Supplies & Expenses					M01		0	0	0	0	0	0	0	0	0	0	0	0
225 O Admin & Gen Exp Alloc					50	S02		0	0	0	0	0	0	0	0	0	0	0
226 O Throughput					50	E01		0	0	0	0	0	0	0	0	0	0	0
227 O Plant in Service					0	S17		0	0	0	0	0	0	0	0	0	0	0
228 C All Customers					0	C01		0	0	0	0	0	0	0	0	0	0	0
229 R Revenues From Retail Rates					0	R01		0	0	0	0	0	0	0	0	0	0	0
230 O Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
231 922-OP Admin. Expenses Transferred - Credit					M01		0	0	0	0	0	0	0	0	0	0	0	0
232 O Admin & Gen Exp Alloc					50	S02		0	0	0	0	0	0	0	0	0	0	0
233 O Throughput					50	E01		0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility

Idaho Jurisdiction

	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	Functionalization and Classification				(ab)				
										(t)	(u)	(v)	(w)		(x)	(y)	(z)	(aa)
Account Description				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4	
234	O	Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
235	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
236	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
237	O	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
238	923-OP	Outside Services Employed			M01		823											
239	O	Admin & Gen Exp Alloc			50	S02		412	377	26	4	1	4	0	0	0	0	0
240	O	Throughput			50	E01		412	295	75	14	4	24	0	0	0	0	0
241	O	Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
242	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
243	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
244	O	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
245	924-OP	Property Insurance Premium			M02		0											
246	O	Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0	0	0	0	0	0
247	O	Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0
248	O	Plant in Service			100	S17		0	0	0	0	0	0	0	0	0	0	0
249	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
250	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
251	O	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
252	925-OP	Injuries & Damages			M01		10,799											
253	O	Admin & Gen Exp Alloc			50	S02		5,400	4,943	341	53	12	51	0	0	0	0	0
254	O	Throughput			50	E01		5,400	3,868	981	179	52	319	0	0	0	0	0
255	O	Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
256	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
257	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
258	O	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
259	926-OP	Employee Pension & Benefits			M04		0											
260	O	Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0	0	0	0	0	0
261	O	Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0
262	O	Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
263	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
264	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0
265	O	Open			100	xxx		0	0	0	0	0	0	0	0	0	0	0
266	927-OP	Franchise Requirements			M03		0											
267	O	Admin & Gen Exp Alloc			0	S02		0	0	0	0	0	0	0	0	0	0	0
268	O	Throughput			0	E01		0	0	0	0	0	0	0	0	0	0	0
269	O	Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
270	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
271	R	Revenues From Retail Rates			100	R01		0	0	0	0	0	0	0	0	0	0	0
272	O	Open			0	xxx		0	0	0	0	0	0	0	0	0	0	0
273	928-OP	Regulatory Commission Expenses			M01		62,449											
274	O	Admin & Gen Exp Alloc			50	S02		31,225	28,585	1,971	304	69	295	0	0	0	0	0
275	O	Throughput			50	E01		31,225	22,370	5,674	1,034	303	1,843	0	0	0	0	0
276	O	Plant in Service			0	S17		0	0	0	0	0	0	0	0	0	0	0
277	C	All Customers			0	C01		0	0	0	0	0	0	0	0	0	0	0
278	R	Revenues From Retail Rates			0	R01		0	0	0	0	0	0	0	0	0	0	0

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
279 O Open				0	xxx			0	0	0	0	0	0	0	0	0	0	0
280 930-OP Miscellaneous & General Expense				M01			73,057											
281 O Admin & Gen Exp Alloc				50	S02			36,529	33,440	2,306	356	81	346					
282 O Throughput				50	E01			36,529	26,170	6,638	1,210	355	2,156					
283 O Plant in Service				0	S17			0	0	0	0	0	0					
284 C All Customers				0	C01			0	0	0	0	0	0					
285 R Revenues From Retail Rates				0	R01			0	0	0	0	0	0					
286 O Open				0	xxx			0	0	0	0	0	0					
287 931-OP Rents				M05			0											
288 O Admin & Gen Exp Alloc				150	S02			0	0	0	0	0	0					
289 O Throughput				150	E01			0	0	0	0	0	0					
290 O Plant in Service				0	S17			0	0	0	0	0	0					
291 C All Customers				144	C01			0	0	0	0	0	0					
292 R Revenues From Retail Rates				0	R01			0	0	0	0	0	0					
293 O Open				0	xxx			0	0	0	0	0	0					
294 935-MT Maintenance of General Plant				M02			52,897											
295 O Admin & Gen Exp Alloc				0	S02			0	0	0	0	0	0					
296 O Throughput				0	E01			0	0	0	0	0	0					
297 O Plant in Service				100	S17			52,897	44,953	6,308	631	142	863					
298 C All Customers				0	C01			0	0	0	0	0	0					
299 R Revenues From Retail Rates				0	R01			0	0	0	0	0	0					
300 O Open				0	xxx			0	0	0	0	0	0					
301 Total Administrative & General Expenses							755,818	755,818	618,495	92,359	15,696	4,336	24,933	0	0	0	0	0
302																		
303 Total Operating & Maintenance Expenses							3,362,342	3,362,342	3,004,641	256,908	41,075	10,125	49,594	0	0	0	0	0

Idaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign Labor
2 Company Base Case
3 WA Accepted Method

5	(bb) (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
6	Class	Allocator	Total	Sch 101	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	Source / Description
9	Commodity Allocators													
11	E01		71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	Input from Proforma Revenue Study
12			100.0000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	
13	E02		71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	All Schedules Except Special Contract
14			100.0000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	
15	E03		66,264,772	50,977,945	12,929,524	2,357,303	0	0	0	0	0	0	0	Firm Schedules 101-121
16			100.0000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
17	E04		66,955,802	50,977,945	12,929,524	2,357,303	691,030	0	0	0	0	0	0	Sales Schedules 101-131
18			100.0000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
19	E05		7,248,184	0	0	2,357,303	691,030	4,199,851	0	0	0	0	0	Schedules 121-146
20			100.0000%	0.000%	0.000%	32.523%	9.534%	57.943%	0.000%	0.000%	0.000%	0.000%	0.000%	
21	E06		63,907,469	50,977,945	12,929,524	0	0	0	0	0	0	0	0	Schedules 101-111
22			100.0000%	79.768%	20.232%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
23	E07		30,122,746	22,934,468	5,816,864	1,060,527	310,887	0	0	0	0	0	0	Input from Proforma Gas Supply
24			100.0000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
25	E08		0	0	0	0	0	0	0	0	0	0	0	Open
26	E09		0	0	0	0	0	0	0	0	0	0	0	Open
27														
28	Demand Allocators													
29	D01		407,741	300,900	66,214	16,566	2,457	21,604	0	0	0	0	0	Input from Peak Study
30			100.0000%	73.797%	16.239%	4.063%	0.603%	5.298%	0.000%	0.000%	0.000%	0.000%	0.000%	
31	D02		367,114	300,900	66,214	0	0	0	0	0	0	0	0	Schedules 101-111
32			100.0000%	81.964%	18.036%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
33	D03		40,627	0	0	16,566	2,457	21,604	0	0	0	0	0	Schedules 121-146
34			100.0000%	0.000%	0.000%	40.776%	6.048%	53.176%	0.000%	0.000%	0.000%	0.000%	0.000%	
35	D04		383,680	300,900	66,214	16,566	0	0	0	0	0	0	0	Input from Peak Study
36			100.0000%	78.425%	17.258%	4.318%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
37	D05		5,515,216	4,242,894	1,076,124	196,198	0	0	0	0	0	0	0	Input from Proforma Gas Supply
38			100.0000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
39	D06		100	0	0	0	100	0	0	0	0	0	0	Direct Assignment Schedule 131
40	D07		100	0	0	0	0	100	0	0	0	0	0	Direct Assignment Schedule 146
41	D08		0	0	0	0	0	0	0	0	0	0	0	Open
42														
43	Customer Allocators													
44	C01		705,127	698,032	6,867	120	24	84	0	0	0	0	0	Unweighted Customers
45			100.0000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	
46	C02		706,915	698,032	6,867	840	168	1,008	0	0	0	0	0	Wtd Avg Service Cost
47			100.0000%	98.743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	
48	C03		804,862	698,032	96,138	4,920	1,656	4,116	0	0	0	0	0	Weighted Average Meter Cost
49														
50	C04		705,127	698,032	6,867	120	24	84	0	0	0	0	0	Open
51														
52	C05		705,127	698,032	6,867	120	24	84	0	0	0	0	0	Open
53														

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign Labor
2 Company Base Case
3 WA Accepted Method
4
5 (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp)
6 Class
7 Allocator
8 Name Description
9
10 Ind Meas & Reg Cost
11 Direct Sch 131
12 Direct Sch 146
13 Open
14 Direct Sch 101
15
16 Number of Customers (Average)
17 Number of Customers (Annualize)

Natural Gas Utility
Idaho Jurisdiction

	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
	Class Allocator Total	Residential Service	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4	Source / Description
54	228	0	0	0	120	24	84	0	0	0	0	0	Schedules 121-146
55	100.000%	0.000%	0.000%	0.000%	52.632%	10.526%	36.842%	0.000%	0.000%	0.000%	0.000%	0.000%	
56	24	0	0	0	0	24	0	0	0	0	0	0	Direct Assignment Schedule 131
57	84	0	0	0	0	0	84	0	0	0	0	0	Direct Assignment Schedule 146
58	0	0	0	0	0	0	0	0	0	0	0	0	Open
59	698,032	698,032	0	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 101
60													
61	58,761	58,169	572	572	10	2	7	0	0	0	0	0	Input from Proforma Revenue Study
62	705,127	698,032	6,867	6,867	120	24	84	0	0	0	0	0	
63													
64													
65													
66													
67													
68													
69													
70													
71													
72													
73													
74													
75													
76													
77													
78													
79													
80	50,952,000	40,114,000	8,931,000	8,931,000	1,522,000	385,000	0	0	0	0	0	0	Input
81	444,000	0	0	0	0	0	444,000	0	0	0	0	0	Input
82	0	0	0	0	0	0	0	0	0	0	0	0	Input
83	0	0	0	0	0	0	0	0	0	0	0	0	Input
84	51,396,000	40,114,000	8,931,000	8,931,000	1,522,000	385,000	444,000	0	0	0	0	0	Rate Revenues
85	100.000%	78.049%	17.377%	17.377%	2.961%	0.749%	0.864%	0.000%	0.000%	0.000%	0.000%	0.000%	
86	51,396,000	40,114,000	8,931,000	8,931,000	1,522,000	385,000	444,000	0	0	0	0	0	Input
87	100.000%	78.049%	17.377%	17.377%	2.961%	0.749%	0.864%	0.000%	0.000%	0.000%	0.000%	0.000%	
88													
89													
90	(52,552,000)	(41,008,341)	(9,110,430)	(9,110,430)	(1,549,581)	(392,682)	(490,965)	0	0	0	0	0	Line 695
91	48,249,000	38,078,900	8,131,867	8,131,867	1,442,266	356,808	239,159	0	0	0	0	0	Line 655
92	2,902,000	2,448,723	358,559	358,559	35,669	8,116	50,933	0	0	0	0	0	Line 1102
93	(103,703,000)	(81,535,965)	(17,600,857)	(17,600,857)	(3,027,516)	(757,606)	(781,056)	0	0	0	0	0	= Rev - Exp - Int
94	100.000%	78.624%	16.972%	16.972%	2.919%	0.731%	0.753%	0.000%	0.000%	0.000%	0.000%	0.000%	
95													
96													
97	63,078,000	53,225,560	7,793,655	7,793,655	775,301	176,410	1,107,074	0	0	0	0	0	Line 1095
98	100.000%	84.381%	12.356%	12.356%	1.229%	0.280%	1.755%	0.000%	0.000%	0.000%	0.000%	0.000%	

Natural Gas Utility
Idaho Jurisdiction

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign Labor
2 Company Base Case
3 WA Accepted Method
4

Class Allocator	(bb) (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
Name	Description	Total	Class Allocator	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	Source / Description
99	S02 Admin & Gen Exp Alloc	2,606,524	2,386,146	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	0	0	0	0	0	Labor Line 214 - Sum Lines 10 ~ 12
100	General Plant Alloc	91,545%	6,313%	91,545%	6,313%	91,545%	6,313%	91,545%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 741 + Line 860
101	Other Dist O&M Exp	1,196,367	1,034,901	84,982%	11,925%	19,220	4,201	19,240	0	0	0	0	0	Labor Sum Lines 108 ~ 125, 132 ~ 151
102	Other Dist Plant	87,460,000	74,997,036	86,504%	9,930%	1,607%	0.351%	1,608%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 857
103	Mains & Services Plant	78,534,000	67,834,699	86,376%	11,566%	1,070%	0.228%	1,386%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 769 & 792 ~ 802
104	Meters, Hse Reg & Install Plant	6,739,000	5,844,527	86,727%	8,999,613	629,589	131,984	938,115	0	0	0	0	0	Sum Lines 803 ~ 846
105	Meas & Reg Plant-General	1,246,000	906,677	72,767%	213,847	46,156	9,704	69,616	0	0	0	0	0	Sum Lines 770 ~ 780
106	Meas & Reg Plant-City Gate	565,000	411,134	72,767%	17,163%	3,704%	0.779%	5,587%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 781 ~ 791
107	Other Customer Accg Exp	948,381	938,838	98,994%	9,236	3,704%	0.779%	5,587%	0.000%	0.000%	0.000%	0.000%	0.000%	Labor Sum Lines 158 ~ 177
108	Other Customer Info Exp	58,043	57,459	98,994%	565	10	2	7	0	0	0	0	0	Labor Sum Lines 183 ~ 194
109	Other Sales Exp	120,127	118,918	98,994%	1,170	20	4	14	0	0	0	0	0	Labor Sum Lines 200 ~ 211
110	O & M Expense	3,362,342	3,004,641	89,362%	256,908	41,075	10,125	49,594	0	0	0	0	0	Labor Line 303
111	Underground Storage Plant	5,041,000	3,611,517	71,643%	18,171%	3,313%	0.971%	5,902%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 741
112	Distribution Plant	87,598,000	75,115,371	85,750%	10,131,341	937,240	199,847	1,214,201	0	0	0	0	0	Line 860
113	General Plant	6,709,000	5,701,518	84,983%	800,036	79,963	18,016	109,467	0	0	0	0	0	Line 883 + Line 706
114	Plant in Service	99,348,000	84,428,406	84,982%	11,847,365	1,184,205	266,819	1,621,204	0	0	0	0	0	Line 884
115	Net Plant	67,955,000	57,694,953	84,902%	8,227,656	776,440	173,660	1,082,291	0	0	0	0	0	Line 1075
116	Meas & Reg Plant-Industrial	376,000	0	0.000%	0	197,895	39,579	138,526	0	0	0	0	0	Sum Lines 847 ~ 857
117	Services Plant	31,366,000	30,971,859	98,743%	304,691	37,271	7,454	44,725	0	0	0	0	0	Sum Lines 792 ~ 802
118	Distribution Mains Plant	47,168,000	36,862,840	78,152%	8,694,923	592,318	124,530	893,390	0	0	0	0	0	Sum Lines 748 ~ 769
119	Open	100,000%	78,152%	78,152%	18,434%	1,256%	0.264%	1,894%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
120		0	0	0.000%	0	0	0	0	0	0	0	0	0	

	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
9 Production Function Factor Table (pfactor)															
10 Class Factor Name	P01	P02	P03	P04	P05										
11 Total Factor	100	100	100	100	0										
12 E01 Throughput	0	100	0	0	0										
13 D04 Coincident Peak Firm	10	0	0	0	0										
14 E04 Sales Therms	90	0	100	25	0										
15 E01 Throughput	0	0	0	75	0										
16 xxx Open	0	0	0	0	0										
17 Demand Storage Commodity Acct 807					Open										
18															
19 Underground Storage Function Factor Table (ufactor)															
20 Class Factor Name	U01	U02	U03	U04											
21 Total Factor	100	100	0	0											
22 D04 Coincident Peak Firm	0	0	0	0											
23 E01 Throughput	100	20													
24 E04 Sales Therms	0	80													
25															
26 Distribution Function Factor Table (dfactor)															
27 Class Factor Name	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10	T11	T12	T13	T14	T15
28 Total Factor	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0
29 D01 Coincident Peak - All	0	52.19	52.19	0	0	0	0	0	0	0	0	0	0	0	0
30 D02 Coincident Peak - Small Mains	52.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 E01 Throughput	0	47.81	47.81	0	0	0	0	0	0	0	0	0	0	0	0
32 E06 Therms - Small Mains	47.81	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 D06 Direct 131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 D07 Direct 146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 376SM 376LG Peak&Avg															
40															
41 Customer Accounting Function Factor Table (cfactor)															
42 Class Factor Name	K01	K02	K03	K04											
43 Total Factor	100	100	0	0											
44 C01 All Customers	100	0													
45 R03 Uncollectibles Allocator	0	100													
46 xxx Open	0	0													
47 xxx Open	0	0													
48 Uncollec															

49 Customer Information Function Factor Table (ifactor)

50 Class	Factor Name	I01	I02	I03	I04
51	Total Factor	100	210	0	0
52 C01	All Customers	100	77		
53 D01	Coincident Peak - All	0	69		
54 E01	Throughput	0	64		
55	DSM				

57 Sales Function Factor Table (sfactor)

58 Class	Factor Name	V01	V02	V03	V04
59	Total Factor	100	0	0	0
60 C01	All Customers	100	0		
61 xxx	Open	0	0		
62 xxx	Open	0	0		

64 Miscellaneous Function Factor Table (mfactor)

65 Class	Factor Name	M01	M02	M03	M04	M05
66	Total Factor	100	100	100	100	444
67 S02	Admin & Gen Exp Alloc	50	0	0	0	150
68 E01	Throughput	50	0	0	0	150
69 S17	Plant in Service	0	100	0	0	0
70 C01	All Customers	0	0	0	0	144
71 R01	Revenues From Retail Rates	0	0	100	0	0
72 xxx	Open	0	0	0	100	0
			Plant Rel	Rev Rel	Labor Rel	CSS Rent

Natural Gas Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

Proforma
Pro Forma Results of Operations
Company Case

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Account	Description	Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Eliminate BKO Taxes	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages		
			Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L			
9	Operation & Maintenance Expenses															
10	Purchased Gas Expenses															
11	804-05 SGS Storage Demand			303,000												
12	804-06 Transportation Demand			6,296,000												
13	804-07 Capacity Released			(1,854,000)												
14	804-14 Voluntary GRI Funding			43,000												
15	804-25 Other One Time Charges			(335,000)												
16	804-30 LS-1 Purch Gas City Gate Demand			0												
17	804-31 LS-1 Purch Gas City Gate Commodity			0												
18	804-32 LS Vaporization Costs			0												
19	804-45 Pipeline Imbalances			(69,000)												
20	804-47 Pipeline Imbalances			(177,000)												
21	804-51 Commodity Costs - ANG			0												
22	804-52 Commodity Costs - BC			0												
23	804-53 Commodity Costs - Rocky Mts			0												
24	804-54 Commodity Costs - Spot Purchases			0												
25	804-55 Commodity Costs - Misc			(9,000)												
26	804-60 Derivatives/Hedgings			7,725,000												
27	804-75 Purchased Gas - AVISTA ENERGY			18,560,000												
28	804-84 Other Producers - Transportation			0												
29	804-88 Transportation - Commodity			273,000												
30	805-xx Gas Exp - Rate Delerrals & Amortizations			11,778,000												
31	Open			0												
32	804-xx Proforma Purchased Gas Expense			0												
33	Total Purchased Gas Cost			42,560,000												
34	Purchased Gas Expense		55,123													
35	Other Gas Expenses		38,144													
36	Total Purchased Gas Expenses		93,267													
37																
38	Underground Storage Expenses															
39	814-OP Supervision & Engineering		2,924													
40	815-OP Maps & Records															
41	816-OP Wells Expenses			4,000												
42	817-OP Lines Expenses			0												
43	818-OP Compressor Station Expenses			22,000												
44	819-OP Compressor Station Fuel & Power			3,000												
45	820-OP Measuring & Regulator Station			1,000												
46	821-OP Purification Expenses			0												
47	824-OP Other Expenses			24,000												
48	825-OP Storage Well Royalties & Rents			11,000												
49	826-OP Rents			(1,000)												
50																
51	830-MT Supervision & Engineering			12,000												
52	831-MT Maps & Records			1,000												
53	832-MT Wells Expenses			11,000												
54	833-MT Lines Expenses			1,000												
55	834-MT Compressor Station Expenses			25,000												
56	835-MT Compressor Station Fuel & Power			0												
57	836-MT Measuring and Regulator Station Expenses			1,000												
58	837-MT Other Equipment			21,000												
59	Total Underground Storage Expenses		2,924													
60																

Kaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

1 Proforma
2 Pro Forma Results of Operations
3 Company Case
4

Account	(b) Description	(c)	(d)	(f) Federal Income Tax Adj Column M	(s) Pro Forma Rstate Debt Adj Column N	(t) Payroll Clearing Adj Column O	(u) Revenue Gas Supply Adj Column P	(v) Pro Forma Pension Cost Adj Column Q	(w) Pro Forma Insurance Adj Column R	(x) Pro Forma Labor Non-Exec Adj Column S	(y) Pro Forma Labor Executive Adj Column T	(z) Open	(aa) Open	(ab) Open	(ac) Open	(aq) Total
9	Operation & Maintenance Expenses															
10	Purchased Gas Expenses															
11	804-05 SGS Storage Demand						(303,000)									(303,000)
12	804-06 Transportation Demand						(6,296,000)									(6,296,000)
13	804-07 Capacity Released						1,854,000									1,854,000
14	804-14 Voluntary GRI Funding						(43,000)									(43,000)
15	804-25 Other One Time Charges						335,000									335,000
16	804-30 LS-1 Purch Gas City Gate Demand															
17	804-31 LS-1 Purch Gas City Gate Commodity															
18	804-32 LS Vaporization Costs						69,000									69,000
19	804-45 Pipeline Imbalances						177,000									177,000
20	804-47 Pipeline Imbalances															
21	804-51 Commodity Costs - ANG															
22	804-52 Commodity Costs - BC															
23	804-53 Commodity Costs - Rocky Mis															
24	804-54 Commodity Costs - Spot Purchases															
25	804-55 Commodity Costs - Misc						3,000									3,000
26	804-60 Derivatives/Hedgings						(7,725,000)									(7,725,000)
27	804-75 Purchased Gas - AVISTA ENERGY						(18,590,000)									(18,590,000)
28	804-84 Other Producers - Transportation															
29	804-88 Transportation - Commodity						(273,000)									(273,000)
30	805-xx Gas Exp - Rate Deferrals & Amortizations						(11,778,000)									(11,778,000)
31	Open															
32	804-xx Proforma Purchased Gas Expense						35,638,000									35,638,000
33	807-00 Total Purchased Gas Cost						(6,922,000)									(6,922,000)
34	808-00 Purchased Gas Expense						3,000			5,000						10,000
35	813-00 Other Gas Expenses						1,000			2,000	11,000					15,000
36	Total Purchased Gas Expenses						(6,922,000)	4,000	0	7,000	11,000	0	0	0	0	(6,897,000)
37																
38	Underground Storage Expenses															
39	814-OP Supervision & Engineering						0		0	0						(2,000)
40	815-OP Maps & Records															0
41	816-OP Wells Expenses															4,000
42	817-OP Lines Expenses															0
43	818-OP Compressor Station Expenses															22,000
44	819-OP Compressor Station Fuel & Power															3,000
45	820-OP Measuring & Regulator Station															1,000
46	821-OP Purification Expenses															0
47	824-OP Other Expenses															24,000
48	825-OP Storage Well Royalties & Rents															11,000
49	826-OP Rents															(1,000)
50																
51	830-MT Supervision & Engineering															12,000
52	831-MT Maps & Records															1,000
53	832-MT Wells Expenses															11,000
54	833-MT Lines Expenses															1,000
55	834-MT Compressor Station Expenses															25,000
56	835-MT Compressor Station Fuel & Power															0
57	836-MT Measuring and Regulator Station Expenses															1,000
58	837-MT Other Equipment															21,000
59	Total Underground Storage Expenses						0	0	0	0	0	0	0	0	0	134,000
60																

AVSTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

Natural Gas Utility
Idaho Jurisdiction

Proforma
Pro Forma Results of Operations
Company Case

61	Proforma	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
62	Pro Forma Results of Operations	Account	Description	Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Eliminate B&O Taxes	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages			
63	Company Case					Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L			
64																			
65																			
66																			
67																			
68																			
69																			
70																			
71																			
72																			
73																			
74																			
75																			
76																			
77																			
78																			
79																			
80																			
81																			
82																			
83																			
84																			
85																			
86																			
87																			
88																			
89																			
90																			
91																			
92																			
93																			
94																			
95																			
96																			
97																			
98																			
99																			
100																			
101																			
102																			
103																			
104																			
105																			
106																			
107																			
108																			
109																			
110																			
111																			
112																			
113																			
114																			
115																			
116																			
117																			
118																			
119																			
120																			

Idaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

Proforma
61 Pro Forma Results of Operations
62 Company Case
63
64

	(b)	(c)	(d)	(f)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ap)	(aq)
Account	Description	Federal Income Tax	Pro Forma Restate Debt	Payroll Clearing	Revenue Gas Supply	Pension Cost	Pro Forma Insurance	Pro Forma Labor Non-Exec	Pro Forma Labor Executive	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
		Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T								
65																	
66																	
67																	
68																	
69																	
70																	
71	70-OP																
72	71-OP																
73	72-OP																
74	73-OP																
75	74-OP																
76	75-OP																
77	76-OP																
78	77-OP																
79	78-OP																
80	79-OP																
81	80-OP																
82	81-OP																
83																	
84																	
85																	
86																	
87																	
88																	
89																	
90																	
91																	
92																	
93																	
94																	
95																	
96																	
97																	
98																	
99																	
100																	
101																	
102																	
103																	
104																	
105																	
106																	
107																	
108																	
109																	
110																	
111																	
112																	
113																	
114																	
115																	
116																	
117																	
118																	
119																	
120																	

Proforma		AVISTA UTILITIES		Natural Gas Utility		Idaho Jurisdiction											
Pro Forma Results of Operations		Admin. & General, Other Taxes & Depreciation Expense															
Company Case		For the Year Ended December 31, 2002															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
Account	Description	Notes	System Current Accrual	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Weatherization & DSM Invest.	Customer Advances	Eliminate BBO Taxes	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages				
				Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L			
121	Administrative & General Expenses																
122	Admin. & General Salaries		555,793	1,000,000													
123	Office Supplies & Expenses		0	430,000													
124	Admin. Expenses Transferred - Credit		0	(2,000)													
125	Outside Services Employed		823	679,000													
126	Property Insurance Premium		0	50,000													
127	Injuries & Damages		10,799	188,000													
128	Employee Pension & Benefits		0	84,000													
129	Franchise Requirements		0	0													
130	Regulatory Commission Expenses		62,449	241,000													
131	Miscellaneous & General Expense		73,057	231,000											6,000		
132	Rentals		0	444,000													
133	Maintenance of General Plant		52,897	219,000													
134	Total Administrative & General Expenses		755,818	3,572,000													(83,000)
135	Total Operating & Maintenance Expenses		3,362,342	51,166,000													
136	Taxes Other Than Income Taxes																
137	Property Related																
138	-Production			0													
139	-Underground Storage			41,000													
140	-Distribution			819,000													
141	-Administrative & General			10,000													
142	Total Property Related			870,000													
143	State Excise			1,000													
144	-Distribution																
145	Business & Occupation			1,149,000													
146	-Distribution																
147	-Open																
148	-Open																
149	Total Business & Occupation			1,149,000													
150	Miscellaneous																
151	-Distribution			0													
152	Total Taxes Other Than Income Taxes			2,020,000													
153	Depreciation Expense																
154	Underground Storage Plant Depreciation Expense																
155	Land & Land Rights Depr. Exp.		489	0													
156	Structures & Improvements Depr. Exp.		18,577	5,000													
157	Wells Depr. Exp.		276,816	74,000													
158	Lines Depr. Exp.		16,714	4,000													
159	Compressor Station Equip. Depr. Exp.		43,663	12,000													
160	Measuring & Regulating Equip. Depr. Exp.		4,096	1,000													
161	Purification Equipment Depr. Exp.		11,990	3,000													
162	Other Equipment Depr. Exp.		44,561	12,000													
163	Total Underground Storage Plant Depr. Exp.		417,306	111,000													
164	Total Depreciation Expense																
165	Total Operating & Maintenance Expenses																
166	Total Taxes Other Than Income Taxes																
167	Total Depreciation Expense																
168	Land & Land Rights Depr. Exp.																
169	Structures & Improvements Depr. Exp.																
170	Wells Depr. Exp.																
171	Lines Depr. Exp.																
172	Compressor Station Equip. Depr. Exp.																
173	Measuring & Regulating Equip. Depr. Exp.																
174	Purification Equipment Depr. Exp.																
175	Other Equipment Depr. Exp.																
176	Total Operating & Maintenance Expenses																
177	Total Taxes Other Than Income Taxes																
178	Total Depreciation Expense																
179	Total Operating & Maintenance Expenses																
180	Total Taxes Other Than Income Taxes																

		AVISTA UTILITIES					Natural Gas Utility					Idaho Jurisdiction					
		Depreciation Expense & Income Tax															
		For the Year Ended December 31, 2002															
181	Proforma	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
182	Company Case	Account	Description	Notes	System	Expense	Deferred Gain	Rate Base	Gas	Weatherization	Customer	Eliminate	Pro Forma	Uncollectible	Regulatory	Injuries &	
183					Accrual	Report	on Office Bldg	Adj Column C	Inventory	& DSM Invest.	Advances	B&O Taxes	Property Tax	Expense	Expense	Damages	
184						Adj Column B	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L		
185		185															
186		186															
187		187															
188		188															
189		189															
190		190															
191		191															
192		192															
193		193															
194		194															
195		195															
196		196															
197		197															
198		198															
199		199															
200		200															
201		201															
202		202															
203		203															
204		204															
205		205															
206		206															
207		207															
208		208															
209		209															
210		210															
211		211															
212		212															
213		213															
214		214															
215		215															
216		216															
217		217															
218		218															
219		219															
220		220															
221		221															
222		222															
223		223															
224		224															
225		225															
226		226															
227		227															
228		228															
229		229															
230		230															
231		231															
232		232															
233		233															
234		234															
235		235															
236		236															
237		237															
238		238															
239		239															
240		240															

AVISTA UTILITIES
Depreciation Expense & Income Tax
For the Year Ended December 31, 2002

Proforma Results of Operations
Company Case

Proforma
Company Case

181	Proforma	(b)	(c)	(d)	Natural Gas Utility					Idaho Jurisdiction					(eq)	
					(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)		(ab)
182	Proforma Results of Operations	Account	Description	Federal Income Tax	Pro Forma Restate Debt	Payroll Clearing	Revenue Gas Supply	Pension Cost	Pro Forma Insurance	Pro Forma Labor Non-Exec	Pro Forma Labor Executive	Open	Open	Open	Net Total of All Adjustments	Total
183	Company Case			Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T					
184																
185																
186																
187																
188																
189																
190																
191																
192																
193																
194																
195																
196																
197																
198																
199																
200																
201																
202																
203																
204																
205																
206																
207																
208																
209																
210																
211																
212																
213																
214																
215																
216																
217																
218																
219																
220																
221																
222																
223																
224																
225																
226																
227																
228																
229																
230																
231																
232																
233																
234																
235																
236																
237																
238																
239																
240																

Natural Gas Utility
Idaho Jurisdiction

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

241 Proforma
242 Pro Forma Results of Operations
243 Company Case
244

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Account	Description	Notes		Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L		
245	250															
246	251															
247	252															
248	253															
249	254															
	255															
	256															
	257															
	258															
	259															
	260															
	261															
	262															
	263															
	264															
	265															
	266															
	267															
	268															
	269															
	270															
	271															
	272															
	273															
	274															
	275															
	276															
	277															
	278															
	279															
	280															
	281															
	282															
	283															
	284															
	285															
	286															
	287															
	288															
	289															
	290															
	291															
	292															
	293															
	294															
	295															
	296															
	297															
	298															
	299															
	300															

244	(a)	(b)	(c)	(d)	(f)	(s)	(l)	(u)	(v)	(w)	(x)	(y)	(z)	(ea)	(ab)	(ac)	(ep)	(aq)	
Account	Description				Federal Income Tax Adj Column M	Pro Forma Residate Debt Adj Column N	Payroll Clearing Adj Column O	Revenue Gas Supply Adj Column P	Pro Forma Pension Cost Adj Column Q	Pro Forma Insurance Adj Column R	Pro Forma Labor Non-Exec Adj Column S	Pro Forma Labor Executive Adj Column T	Open	Open	Open	Open	Net Total of All Adjustments	Total	
250	Rate Base				0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,000
251	Plant In Service				0	0	0	0	0	0	0	0	0	0	0	0	0	0	766,000
252	Intangible Plant																		
253	303.00	Intangible Gas Plant																	0
254	303.1X	Miscellaneous-Computer Software																	0
255		Total Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256																			766,000
257		Underground Storage Plant																	0
258	350	Land & Land Rights																	117,000
259	351	Structures & Improvements																	290,000
260	352	Wells																	3,305,000
261	353	Lines																	221,000
262	354	Compressor Station Equipment																	513,000
263	355	Measuring & Regulating Equipment																	42,000
264	356	Purification Equipment																	110,000
265	357	Other Equipment																	443,000
266		Total Underground Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,041,000
267																			0
268		Distribution Plant																	0
269	374	Land & Land Rights																	30,000
270	375	Structures & Improvements																	108,000
271	376-SM	Mains																	31,178,000
272	376-LG	Mains																	15,990,000
273	378	Meas & Reg Station Equip-General																	1,246,000
274	379	Meas & Reg Station Equip-City Gate																	565,000
275	380	Services																	31,366,000
276	381	Meters																	6,789,000
277	382	Meter Installations																	0
278	383	House Regulators																	0
279	384	House Regulator Installations																	0
280	385	Industrial Meas & Reg Station Equip																	376,000
281	387	Other Equipment																	0
282		Total Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	87,598,000
283																			0
284		General Plant																	0
285	389	Land & Land Rights																	124,000
286	390	Structures & Improvements																	1,751,000
287	391	Office Furniture & Equipment																	1,169,000
288	392	Transportation Equipment																	576,000
289	393	Stores Equipment																	73,000
290	394	Tools, Shop & Garage Equipment																	371,000
291	395	Laboratory Equipment																	192,000
292	396	Power Operated Equipment																	589,000
293	397	Communication Equipment																	1,071,000
294	398	Miscellaneous Equipment																	27,000
295		Total General Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,943,000
296																			0
297		Total Plant In Service			0	0	0	0	0	0	0	0	0	0	0	0	0	0	99,348,000
298																			0
299																			0
300																			0

Utah Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

301 Proforma
302 Pro Forma Results of Operations
303 Company Case

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Proforma	Account	Description	Notes	System Accumulated Reserve	Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L	
304																	
305																	
306																	
307																	
308																	
309																	
310																	
311																	
312																	
313																	
314																	
315																	
316																	
317																	
318																	
319																	
320																	
321																	
322																	
323																	
324																	
325																	
326																	
327																	
328																	
329																	
330																	
331																	
332																	
333																	
334																	
335																	
336																	
337																	
338																	
339																	
340																	
341																	
342																	
343																	
344																	
345																	
346																	
347																	
348																	
349																	
350																	
351																	
352																	
353																	
354																	
355																	
356																	
357																	
358																	
359																	
360																	

Account	Description	(b)	(c)	(d)	(f)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ap)	(aq)	
		Pro Forma	Federal	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
		Results of Operations	Income Tax	Restate Debt	Payroll	Revenue	Gas Supply	Insurance	Labor Non-Exec	Labor Executive	Open	Open	Open	Open	Open	Open	Net Total	Total	
		Company Case	Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T							of All		
																	Adjustments		
310	Accumulated Reserve for Depreciation																		
311	Underground Storage Plant Accum. Depr.																		3,000
312	Land & Land Rights Accum. Depr.																		144,000
313	Structures & Improvements Accum. Depr.																		1,670,000
314	Wells Accum. Depr.																		80,000
315	Lines Accum. Depr.																		287,000
316	Compressor Station Equip. Accum. Depr.																		(127,000)
317	Measuring & Regulating Equip. Accum. Depr.																		68,000
318	Purification Equipment Accum. Depr.																		169,000
319	Other Equipment Accum. Depr.																		2,294,000
320	Total Underground Storage Plant Accum. Dep																		0
321																			0
322	Distribution Plant Accumulated Depreciation																		0
323	Land & Land Rights Accum. Depr.																		40,000
324	Structures & Improvements Accum. Depr.																		8,882,000
325	Mains Accum. Depr.																		4,544,000
326	Mains Accum. Depr.																		96,000
327	Meas & Reg Station Equip-Gen. Accum. Depr.																		82,000
328	Meas & Reg Station Equip-City Gate Accum. I																		10,292,000
329	Services Accum. Depr.																		2,293,000
330	Meters Accum. Depr.																		0
331	Meter Installations Accum. Depr.																		0
332	House Regulators Accum. Depr.																		0
333	House Regulator Installations Accum. Depr.																		186,000
334	Industrial Meas & Reg Station Equip Accum. C																		0
335	Other Equipment Accum. Depr.																		0
336	Total Distribution Plant Accumulated Deprecia																		26,397,000
337																			0
338	General Plant Accumulated Depreciation																		2,000
339	Land & Land Rights Accum. Depr.																		174,000
340	Structures & Improvements Accum. Depr.																		797,000
341	Office Furniture & Equipment Accum. Depr.																		137,000
342	Transportation Equipment Accum. Depr.																		15,000
343	Stores Equipment Accum. Depr.																		190,000
344	Tools, Shop & Garage Equip. Accum. Depr.																		77,000
345	Laboratory Equipment Accum. Depr.																		306,000
346	Power Operated Equipment Accum. Depr.																		425,000
347	Communication Equipment Accum. Depr.																		13,000
348	Miscellaneous Equipment Accum. Depr.																		0
349	Total General Plant Accumulated Depreciation																		2,076,000
350																			0
351	Total Accumulated Depreciation																		30,767,000
352																			0
353	Accumulated Amortization																		297,000
354	Miscellaneous-Computer Software																		329,000
355	Leasehold Improvements																		0
356	Intangible Distribution Plant																		0
357	Total Accumulated Amortization																		626,000
358																			0
359	Net Plant																		67,955,000
360																			0

AVISTA UTILITIES
Miscellaneous Rate Base Items and Revenues
For the Year Ended December 31, 2002

Idaho Jurisdiction

Natural Gas Utility

Proforma

361 Pro Forma Results of Operations

362 Company Case

363

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Account	Description		Notes	Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L	
364															
365	Accumulated Deferred Income Taxes				(7,261,000)	69,000									
366															
367	Miscellaneous Rate Base Items														
368	Customer Advances								(1,000)						
369	Gas Inventory						1,572,000								
370	Gain on Sale of Office Building					(197,000)									
371	Demand Side Management Investment							941,000							
372	Open														
373	Open														
374	Total Miscellaneous Rate Base Items					(197,000)	1,572,000	941,000	(1,000)						
375	Total Rate Base														
376															
377															
378															
379															
380															
381															
382															
383	Operating Revenues														
384	From Retail Sale of Gas									(1,082,000)					
385	From Transportation of Gas									(14,000)					
386	Open														
387	Open														
388	Open														
389	Open														
390	Open														
391	Total Revenue From Retail Rates														
392															
393															
394	Other Operating Revenues														
395	Oil System Sales														
396	Miscellaneous Service Revenues														
397	Rent From Gas Property														
398	Other Gas Revenue														
399	Special Contract Transport Revenue														
400	Open														
401	Open														
402	Total Other Operating Revenues														
403															
404	Total Revenues														
405															
406	Net Income														
407															
408															
409															
410															
411	Non-Additive Input Items														
412	-Interest Expense														
413															
414															
415															
416															
417															
418															
419															
420															

Crossfoot Error Test
FALSE
no errors found

